



AGENDA: REGULAR SESSION

THURSDAY, JUNE 20, 2018

WASCO COUNTY BOARD OF COMMISSIONERS

WASCO COUNTY COURTHOUSE, RM #302, 511 WASHINGTON ST, THE DALLES, OR 97058

PUBLIC COMMENT: *Individuals wishing to address the Commission on items not already listed on the Agenda may do so during the first half-hour and at other times throughout the meeting; please wait for the current speaker to conclude and raise your hand to be recognized by the Chair for direction. Speakers are required to give their name and address. Please limit comments from three to five minutes, unless extended by the Chair.*

DEPARTMENTS: Are encouraged to have their issue added to the Agenda in advance. When that is not possible the Commission will attempt to make time to fit you in during the first half-hour or between listed Agenda items.

NOTE: With the exception of Public Hearings, the Agenda is subject to last minute changes; times are approximate – please arrive early. Meetings are ADA accessible. For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. If you require and interpreter, please contact the Commission Office at least 7 days in advance.

Las reuniones son ADA accesibles. Por tipo de alojamiento especiales, por favor póngase en contacto con la Oficina de la Comisión de antemano, (541) 506-2520. TDD 1-800-735-2900. Si necesita un intérprete por favor, póngase en contacto con la Oficina de la Comisión por lo menos siete días de antelación.

9:00 a.m.	CALL TO ORDER Items without a designated appointment may be rearranged to make the best use of time. Other matters may be discussed as deemed appropriate by the Board. Corrections or Additions to the Agenda <u>Discussion Items</u> (Items of general Commission discussion, not otherwise listed on the Agenda) <u>Sheriff's Report</u> ; <u>Public Works Surplus Equipment</u> ; <u>Emergency Management MOUs</u> ; <u>GIS Agreements</u> ; <u>Trespass Policy</u> ; <u>Finance Report</u> <u>Consent Agenda</u> (Items of a routine nature: minutes, documents, items previously discussed.) <u>2018 Burn Ban Order</u> ; <u>Reappointments</u> ; <u>Designation of Newspaper for Foreclosure Notices</u> ; <u>5.17.2018 Regular Session Minutes</u>
9:30 a.m.	<u>Library Service District Budget Hearing</u> – Jeff Wavrunek
9:40 a.m.	<u>4H & Extension Service District Budget Hearing</u> – Lynette Black
9:50 a.m.	<u>Wasco County Budget Hearing</u> – Mike Middleton
10:00 a.m.	<u>2018 Strategic Plan Adoption</u> <u>Updated Wasco County Policies</u> <u>Deferred Compensation Plan</u> } Nichole Biechler
10:20 a.m.	<u>Tax Abatement Agreement</u> <u>Mosier Enterprise Zone Agreement</u> } Matthew Klebes/Carrie Pipinich
10:40 a.m.	<u>MCEDD Quarterly Report and IGA Renewal</u> – Carrie Pipinich/Amanda Hoey
11:00 a.m.	<u>Maupin Projects</u> – Mike Wilson
11:30 a.m.	<u>2017/2018 Budget Adjustment</u> <u>Auditor Contract</u> } Mike Middleton
	LUNCH BREAK
1:30 p.m.	<u>Mid-Columbia Housing Updates</u> – Joel Madsen
1:50 p.m.	<u>Annual Insurance Report</u> – Brienna Wimber/Mike Courtney
2:10 p.m.	<u>Lane County IGAs/Amendments</u> <u>Wasco County Auction Deeds</u> <u>Wholly Uncollectible Taxes</u> } Jill Amery
	COMMISSION CALL
	NEW/OLD BUSINESS
	ADJOURN

If necessary, an Executive Session may be held in accordance with: ORS 192.660(2)(a) – Employment of Public Officers, Employees & Agents, ORS 192.660(2)(b) – Discipline of Public Officers & Employees, ORS 192.660(2)(d) – Labor Negotiator Consultations, ORS 192.660(2)(e) – Real Property Transactions, ORS 192.660(2)(f) To consider information or records that are exempt by law from public inspection, ORS 192.660(2)(g) – Trade Negotiations, ORS 192.660(2)(h) - Conferring with Legal Counsel regarding litigation, ORS 192.660(2)(i) – Performance Evaluations of Public Officers & Employees, ORS 192.660(2)(j) – Public Investments, ORS 192.660(2)(m) –Security Programs, ORS 192.660(2)(n) – Labor Negotiations



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PRESENT: Steve Kramer, Chair
Scott Hege, Vice-Chair
Rod Runyon, County Commissioner

STAFF: Tyler Stone, Administrative Officer
Kathy White, Executive Assistant

At 9:00 a.m. Chair Kramer opened the Regular Session with the Pledge of Allegiance. Agenda adjustments:

- Remove Trespass Policy from Discussion
- Add July BOCC meetings to Discussion

Discussion List – Sheriff's Report

Sheriff Lane Magill reported that on May 16, 2018, there was an all-day joint exercise with federal, state and local partners for water disaster recovery. He said that the exercise went well. An after-action report has been generated and will serve to inform improvements for future responses.

Commissioner Runyon complimented Sheriff Magill for his presentation at NORCOR for the Veterans Tour.

Sheriff Magill reported that his office currently has three openings; one candidate is going to the academy and another is in background check. There are eight interviews scheduled for July 2, 2018. He added that he anticipates losing two more deputies in September or October.

Commissioner Runyon asked how the reserve force is operating. Sheriff Magill stated that there are two reservists in training. He reported that the reserve coordinator applied to Northern Wasco Public Utility District for an equipment grant. Initially the application was denied as NWPUD wanted the County to come

up with money for the soft costs. The Sheriff's office was able to do that and a grant was awarded in the amount of \$13,000 for the purchase of new vests, uniforms, etc. He concluded by saying that we currently have six reservists with a goal to increase that number to ten.

Discussion List – Public Works Surplus Equipment

Public Works Director Arthur Smith stated that he is requesting the surplussing of two pieces of equipment.

1. The Hyster Roller failed last year and his unreliable; this piece of equipment has already been replaced. The value of the vehicle is estimated at \$5,000 and there are some smaller counties interested in purchasing the equipment.
2. The 2006 Silverado truck was involved in an accident and was damaged enough that insurance deemed it totaled. Maintenance staff does not see it as a useful parts vehicle. The County did receive an insurance settlement of \$10,000. The vehicle is not being replaced. The estimated value of the truck is \$500.

{{{Commissioner Runyon moved to approve Order 18-023 surplussing Public Works 1991 Hyster Rubber-tire Roller and 2006 Chevrolet Silverado. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Commissioner Kramer asked if there are any Public Works updates, noting that the crew did a fine job chip sealing for the City of The Dalles. Mr. Smith stated that he is very proud of the crew; the City approached Wasco County Public Works to do five miles of chip sealing which is a heavy lift for coordination, logistics and labor. The City found additional funding and the work increased to over six miles; the crew completed the work and did a great job. The City will have to complete the project with brooming the road and applying striping.

Commissioner Kramer stated that there has been some recent correspondence regarding Dell Road and asked if there are any updates for that. Mr. Smith replied that the County had agreed to put out traffic counters on each end of the road. That was done on April 16, 2018 and the equipment continues to be in place. We currently have two full months of data and he would say that the counts are consistent with the number of residents on that road. He said that the State Road side of Dell sees approximately 55 cars a day which is four trips a day per

household – the average is 4-6 trips per household. On the Highway 30 side of Dell the count average is 30 which is well below the average of four to six trips per household.

Mr. Smith went on to say that the counts reflect that on the holidays and weekends, the count goes up to eight to ten trips per household which could be residents or residents and some recreational traffic. He reported that every time he has visited the area, he has not seen much public use.

Mr. Smith continued, saying that he has revised his cost estimate for improving the condition of Dell Road. He said that there is material left by ODOT in a nearby marsh pit that could be used to help the citizens of Dell Road – that would reduce the cost to about \$500 per household.

Mr. Stone observed that it is great to get the costs down but he recommends careful thought before moving forward to set this precedence. He reminded the Board that there are over 100 miles of local access roads in Wasco County – if everyone makes a request, Public Works would be overwhelmed.

Mr. Smith said that Dell Road might warrant the extra work due to its connectivity between Hwy 30 and State Road. He cautioned that this one-time fix will only last so long; the residents need to form a homeowners association for ongoing maintenance of the road. County Counsel Kristen Campbell agreed, saying that a homeowners association would be an entity that could collect fees to support maintenance.

Commissioner Runyon asked if that should happen prior to the County considering an offer to assist. Mr. Smith said that the Board can order the project to be done as a one-time fix with no other consideration but it would be a stronger relationship if the residents formed an association where everyone contributes.

Discussion List – Emergency MOUs

Emergency Manager Juston Huffman explained that the three mutual aid agreements being considered today are for the provision of transportation in case of a disaster. All three are renewals of existing agreements.

Chair Kramer noted that Dufur School District is not listed and would increase the inventory available to respond in case of a disaster. Mr. Huffman replied that he

would pursue that.

Vice-Chair Hege asked if we have ever activated any of the agreements. Mr. Huffman replied that outside of emergency exercises, we have not had a reason to use the agreements.

{{{Commissioner Runyon moved to approve the following Memorandums of Understanding for the provision of evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County: between Wasco County and Mid-Columbia Economic Development District, between Wasco County and South Wasco County School District and between Wasco County and North Wasco County School District. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Discussion List – GIS Intergovernmental Agreements

GIS Coordinator Tycho Granville stated that he is asking the Board to reauthorize the Intergovernmental Agreements with our GIS partners. The County has had these IGAs since 2001 (2006 for Sherman County). The partners are The City of the Dalles, Northern Wasco County PUD, Mid-Columbia Fire & Rescue, and Sherman County. After reviewing the historical usage of GIS services provided to our partners, staff recommends the fees stay the same - \$12,000 for City of the Dalles, \$6000 for PUD and Mid-Columbia Fire & Rescue and approximately \$6000 in Clerk fees from Sherman County per year. Staff feels the County is still getting adequate compensation with the current fee level. Staff will analyze the data again prior to renewal in 2021 with an increase expected at that time.

Mr. Granville went on to say that staff also recommends the duration of the IGAs be extended from one year to three years to streamline budgeting for all parties. Each of our partners have agreed to the proposed change in term.

Mr. Granville asked that Board terminate the IGA with The Dalles Irrigation District, explaining that the agreement (signed in 2006) is for the same GIS services as the others but does not require payments to the County and has no end date. No work has ever been undertaken in conjunction with this IGA. When staff contacted the District, they did not even realize this contract exists.

Mr. Stone suggested that adding an annual multiplier for cost increases would be preferable to increases every three years. Mr. Granville replied that he would discuss that with partners.

{{{Commissioner Runyon moved to approve Intergovernmental Agreements between Wasco County and the following entities for the provision of GIS Data – City of The Dalles, Northern Wasco County PUD, Mid-Columbia Fire and Rescue and Sherman County. Vice-Chair Hege seconded the motion which passed unanimously.}}}

{{{Vice-Chair Hege moved to rescind the 2006 Intergovernmental Agreement between Wasco Count and The Dalles Irrigation District for GIS Services. Commissioner Runyon seconded the motion which passed unanimously.}}}

Chair Kramer recessed from the Regular Session at 9:30 a.m. to open meetings for the Library Service District and the 4H & Extension Service District.

The Session resumed at 9:52 a.m.

Agenda Item – Wasco County Budget Hearing

Chair Kramer opened a public hearing to consider the 2018/2019 Wasco County Budget Hearing. Finance Director Mike Middleton reviewed the changes made to the Budget at the May 16, 2018 Wasco County Budget Committee meeting:

- Public Health contribution increased \$38,890 with the understanding that future annual increases are to be 3%.
- Budget \$40,000 for the Sheriff's request to contribute to the purchase of a full body scanner at the NORCOR facility.
- Reduction of \$74,540 in the Emergency Management budget to correspond with a decrease in grant funding.
- An increase to the Public Health and School funds due to an increase in grant funding.

Mr. Middleton went on to review his memo included in the Board Packet.

Commissioner Runyon asked about the ongoing expenses associated with the body scanner. Mr. Stone explained that this request did not go through a normal budget process – it came directly to the Budget Committee through the Sheriff's Association. He stated that this is an NORCOR expense and the Sheriff's Association is asking that the partner counties cover the expense. He said that there has not been an opportunity to vet the request thoroughly; the Budget Committee basically passed it along the Board of Commissioners for a final

decision.

Mr. Stone went on to say that his position is that NORCOR is its own entity with its own budget and this request should be included in their budget process. He said that you can look at this that if purchased through the NORCOR budget process each participating County would essentially be paying for it based on the funding formula. Through that process Wasco County would be paying more than \$40,000 as its share of the expense but there would be no additional expense to Wasco County's General Fund. If we go outside of the NORCOR budget to fund the expense of the body scanner, Wasco County's portion of the cost will be less than through the funding formula, but will require an additional \$40,000 expense to the General Fund over and above what is budgeted for NORCOR. He said that he maintains his position that it should go through the NORCOR budget process.

Mr. Middleton said that it is important to note that this request did not come from NORCOR; it came from the Sheriff's Association. He stated that some of the partner counties are already in support of the request. Mr. Stone concurred, saying that the NORCOR Board has not weighed in on the request – if the Sheriff's Association had come up with the idea sooner, it would have gone through the normal budget process. He said that it is currently in the budget approved by the Wasco County Budget Committee.

Commissioner Runyon asked if there has been a request from NORCOR. Vice-Chair Hege replied that the NORCOR Board received the request letter but has not discussed it.

Vice-Chair Hege asked if the Board of Commissioners leaves the appropriation in the budget, will it then be paid or will there be further discussion. Mr. Stone replied that leaving it in the budget authorizes the expenditure but does not require payment; that is a different discussion. Vice-Chair Hege stated that he would want the NORCOR Board to review the request and make a recommendation. Mr. Stone added that it would be a piece of NORCOR capital equipment and would have to be in their budget; if removed from the Wasco County budget, it could come back to the Board as a contingency request.

Commissioner Runyon pointed out that we have not seen any details as to cost or an explanation of what efficiencies it would create. He asked if it has to be approved today. Mr. Middleton replied that they do not but would have to have a

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special session to approve the budget prior to July 1st.

Vice-Chair Hege pointed out that the County can budget for the expenditure, but does not have to spend the funds.

Chair Kramer added that it would be up to the Board to perform due diligence prior to spending. He said he believes it can be left in the budget and the Board can gather more information and continue the conversation.

Vice-Chair Hege agreed pointing out that all the other counties have already done so. He said he would like to hear from the NORCOR Board.

Chair Runyon observed that placing it in the budget makes it appear that we have already committed the money.

Finance Consultant Debbie Smith-Wagar said that there is precedence for this; for instance, the County almost never spends 100% percent of the budget and budgets for grants that may or may not materialize. Mr. Middleton concurred stating that this is an appropriation rather than an expenditure.

Ms. Smith-Wagar added that it can be removed from the budget and re-introduced through contingency. She said that the budget gives the Board the legal authority to spend but does not require that you spend.

Commissioner Runyon asked about the increase to the Public Health contribution. Mr. Middleton replied that the budgeted amount would bring them to a funding level at which they could sustain services with a 3% annual increase going forward. Commissioner Runyon commented that the path to move forward is to encourage them to budget responsibly.

Mr. Stone explained that Public Health had originally requested more. He said that Chair Kramer and he were split on the Budget Team. The Management Team was all over the board, some wanting to give them their full ask, some wanting to give them only 3%, some wanting to give them the 3% increase plus the grant matching funds. The Budget Committee approved an increase of \$39,890 which is what is coming to the Board today. He went on to say that this is not something he would normally support but he wants to get to the point where we are not arguing about the dollars. They say this increase will allow them to be good going forward

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with a 3% annual increase. He added that as the County's budget tightens, it may not always be possible to give the 3% increase.

Commissioner Runyon asked if this is a one-time increase or an annual increase. Mr. Middleton replied that the increase being considered today is an increase to the base funding and match funding for an ongoing grant. Mr. Stone pointed out that the Board could reduce it to eliminate the grant match.

Commissioner Runyon asked if it is possible they will not get the grant. Vice-Chair Hege responded that it is their funding from the State to provide Public Health services in the counties – it is highly unlikely that they would not receive the funding.

Chair Kramer opened the floor to public comment; there being none, he closed the hearing at 10:20 a.m.

{{{Vice-Chair Hege moved to approve Resolution 18-009 adopting the fiscal year 2018-2019 Budget, Tax Levy and appropriations for Wasco County. Chair Kramer seconded the motion which passed in a two to one vote: Chair Kramer voted yay; Vice-Chair Kramer voted yay; Commissioner Runyon voted nay.}}}

Commissioner Runyon said that it is important that we send a message that this is not the way the process is set up; the request should not have come through the Sheriff's Association.

Chair Kramer observed that the Public Health request did come through the regular process; the NORCOR request did not but leaving it in the budget does not mean we have to spend the money. He said that we have clarified the process with our Sheriff. Vice-Chair Hege added that we are definitely looking for NORCOR to bring something to us.

Agenda Item – County Policies

Human Resources Manager Nichole Biechler stated that the policies should be reviewed annually and this is part of that process. She added that the changes have been reviewed by both CIS and County Counsel.

Commissioner Runyon asked what was changed in the Workplace Violence

Policy. Ms. Biechler replied that there were no changes to that policy.

Vice-Chair Hege asked how the Telecommuting Policy has been used. Ms. Biechler responded that it has not been used during her tenure.

Chair Kramer pointed out that one paragraph states that equipment that may be provided by the County includes data lines. In a later paragraph it states that the County will not be responsible for installing phone lines. He commented that it is confusing. Ms. Biechler said she would address that issue and possibly bring back a revised policy.

Ms. Biechler stated that the Veterans Preference Policy is not staff policy; it is a policy that applies to hiring practices.

Vice-Chair Hege asked how the points for veteran's preference are applied. Ms. Biechler replied that it gives an additional five points for veterans and an additional ten points for disabled veterans. He asked what the point scale is. Mr. Stone responded that organizations can set the scale. Ms. Biechler added that it is currently a 100-point scale.

{{{Vice-Chair Hege moved to approve the following Wasco County revised policies to supersede any previously adopted policies covering the same topics: Equal Opportunity, Hardship Leave, Leave Without Pay, Mobile Communication Device, Position Approval, Telecommuting, Veterans Preference, and Workplace Violence. Commissioner Runyon seconded the motion which passed unanimously.}}}

Agenda Item – Strategic Plan

Ms. Biechler said that all the input has been incorporated into the Plan; the final step is formal adoption by the Board of Commissioners.

{{{Commissioner Runyon moved to approve the 2018-2019 Wasco County Strategic Plan. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Agenda Item – Deferred Compensation Plan

Ms. Biechler said that the County's plan had lapsed which caused us to be out of compliance. She reported that it has been updated and she signed the plan as the Plan Administrator. The resolution will add official County approval to the plan.

{{{Vice-Chair Hege moved to approve Resolution 18-008 adopting the Mass Mutual Deferred Compensation Plan for Wasco County. Commissioner Runyon seconded the motion which passed unanimously.}}}

Agenda Item – Tax Abatement Agreement

Enterprise Zone Manager Matthew Klebes stated that this is a 5-year tax abatement agreement for Hydro (Hee – dro) Extrusion USA LLC. He reviewed the staff report included in the Board Packet and surmised that this will likely be the last abatement under the current Enterprise Zone.

Commissioner Runyon asked the location of the business. Mr. Klebes replied that it is an existing facility north of the railroad tracks at 2929 West 2nd Street.

Vice-Chair Hege asked who the company is. Mr. Klebes responded that it is a local company owned by a foreign company. Vice-Chair Hege commented that the parent company name is the one on the building. Mr. Klebes confirmed adding that he worked with the local staff – manager and accountant.

Commissioner Runyon asked if Hydro Extrusion had an abatement previous to this one. Mr. Klebes said that to his knowledge, this is their first.

Vice-Chair Hege noted that this was previously NW Aluminum. Mr. Klebes confirmed and said that they will have 12 new jobs. He said that the IGA provides a provision to submit a proposal for community sweat equity rather than cash. Should Hydro Extrusion submit, the City and County would have to approve.

{{{Commissioner Runyon moved to approve Resolution 18-012 approving an Enterprise Zone Tax Abatement Agreement between the sponsors of The Dalles/Wasco County Enterprise Zone and Hydro Extrusion USA, LLC. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Agenda Item – Mosier Enterprise Zone MOU

MCEDD Project Manager Carrie Pipinich explained that this agreement is the results of discussions with Mosier through the process of applying for re-designation of the Enterprise Zone. She said that Mosier was concerned about how the negotiations would be managed in the urban growth boundary areas. She stated that the MOU outlines what MCEDD will do and what the City and County will do. She said that it commits the County to work with the City on those decisions. Mosier wanted to make sure they had the opportunity to have a voice at the table.

Mr. Stone reported that they talked for close to two hours around this issue; this agreement is a resolution to those specific concerns and is not standard with the other municipalities seeking to participate in the proposed Enterprise Zone. He explained that theoretically, on the two parcels outside city limits, the County could approve without input. He said that there are land use rules in place that would manage that to a certain extent but the agreement will allay the City's concerns.

Ms. Pipinich concluded by saying that both City Counsel and County Counsel have approved the MOU.

{{{Vice-Chair Hege moved to approve the Memorandum of Understanding between City of Mosier, Wasco County and the Mid-Columbia Economic Development District for Joint Wasco County Enterprise Zone. Commissioner Runyon seconded the motion which passed unanimously.}}}

Agenda Item – MCEDD Quarterly Report

Ms. Pipinich reviewed the staff report included in the Board Packet. She noted that they are working to streamline the process for project list ranking. She added that they will be interviewing a RARE candidate in July. She invited the Board to attend the November 2nd Economic Symposium being held at the Civic Auditorium in The Dalles.

Agenda Item – Annual MCEDD IGA

Ms. Pipinich stated that this agreement has no significant changes over last year's agreement.

{{{Commissioner Runyon moved to approve the Intergovernmental Agreement between Wasco County and Mid-Columbia Economic Development District to provide leadership and support for economic development activities in Wasco County.}}}

Agenda Item – Maupin Projects Report

Michael Wilson with Westby Associates, Non-Profit Fund Developers, introduced Sharon DeHart, Mayor Lynn Ewing and Sue Knapp, all from Maupin. He said that both the City Hall/Library and the Deschutes Rim Clinic projects have received funding from the State and the community – the Library is at 56% of their goal while the Clinic is at 66% of their funding goal.

Ms. DeHart explained that the clinic is looking 20-30 years into the future for South Wasco County's health care needs. She reported that the clinic is insufficiently spaced for the kind of growth projected. She said they plan to build the new clinic next door to the existing clinic and want to include dental care and urgent care in the services they provide. They currently partner with multiple specialties and provide care from birth to death which qualifies them as a Tier 4 facility. They would like to have urgent care 7-days a week to take the burden from the emergency room so it is free to deal with true emergencies. She reported that the only urgent care available now is in Gresham and Redmond, Oregon.

Ms. DeHart went on to say they want to add a behavioral health component which will move them into being a Tier V facility. She stated that they currently offer telemedicine for mental health and on-site mental health services two-days a month. She said they are looking to create partnerships for growth. She observed that a lot of retirees are coming to the area for more affordable living – we need to be in a position to support a growing population.

Mayor Ewing said that he will be meeting with the builder, engineers and architect tomorrow for the new City Hall/Library/Community Meeting Room facility. He said that he looks to this and the broadband project to bring Maupin into the 21st century and support economic development. He said they are planning to break ground on September 8th and are getting down to the details. He reported that there will be an unfinished second floor to allow for future expansion at lower cost.

Mr. Wilson stated that the library campaign had already raised \$100,000 and has

had a lot of support from the state legislature. The community funding has been exhausted but the foundation will continue to raise money. He said they would like to get relief from some of the fees. He asked how they would approach a funding request for the County. Chair Kramer suggested that a work session might be a good place to start. Commissioner Runyon asked if this falls under STEM for funding. Mayor Ewing replied that they are working with STEM for the technology.

Mr. Stone asked what the funding request would be. Mr. Wilson replied that it would be up to \$50,000 to be shared among the projects or in-kind contributions.

Agenda Item – Budget Adjustment

Mr. Middleton stated that this adjustment is for a year-end clean-up of two resolutions that were incomplete. He reviewed the details of the memo included in the Board Packet.

{{{Chair Kramer moved to approve Resolution 18-013 increasing appropriations and additional revenue within the General Fund. Commissioner Runyon seconded the motion which passed unanimously.}}}

Agenda Item – Auditor

Mr. Middleton explained that the County is looking for a new auditor. He reported that inquiries have resulted in two responses from highly qualified organizations. He pointed out that one firm is at a higher rate and cannot meet the County's December 31st timeline. Pauly, Roger & Company is less expensive and can complete the audit by year-end. He said based on those factors, he would recommend moving forward on a contract with Pauly, Rogers & Company. He reported that his office is preparing for the audit now.

Ms. Smith-Wagar commented that they are both good proposals; she knows both companies and has worked with Tara from Pauly, Rogers. She added that they are the auditors for the City of Hood River and the Port of Hood River. She said they are both good and good fits – they are aware of the common issues. She said that since Pauly, Rogers is both lower in pricing and will meet the timeline, she would recommend their selection.

{{{Chair Kramer moved to select Pauly, Rogers & Company to perform the Wasco County audit and to authorize the Administrative Officer to sign an agreement, to be reviewed by County Counsel prior to signing, for those

services. Vice-Chair Hege seconded the motion which passed unanimously.}}

Discussion Item – Monthly Finance Report

Mr. Middleton reviewed the report included in the Board Packet.

Ms. Smith-Wagar said that the reconciliations are getting caught up and she is developing a process within Eden to streamline the monthly reconciliations. She said that she hopes to be caught up very soon. She reported that she is narrowing a timing issue in Eden that causes the reconciliations to be off.

Mr. Middleton said that his staff is doing a lot of training; sometimes it is better to work with staff one-on-one.

Mr. Stone said that despite the controls within the Finance Department, he and the County Treasurer are signing off on reconciliations each month. He described it as a high-level review to make sure that it is all done. He added that Ms. Smith-Wagar is also doing quarterly reports on the inner workings of finance and the reconciliation process. He concluded by saying that the message isn't that there are not errors; it is that the processes are creating errors and we are working to correct the process to prevent the errors.

Discussion Item – July Meetings

Chair Kramer explained that since the first meeting in July falls on Independence Day, Ms. White had scheduled it for July 5th; he had suggested that July 3rd might be a better choice and then it was suggested that the first meeting be cancelled altogether. He said that in order to not have too much time between meetings, the July meeting could be scheduled for the 11th.

*****The Board was in consensus to schedule only one meeting for July to be held on the 11th.*****

Consent Agenda – Burn Ban, Reappointments, Designation of Newspaper; Minutes

{{Vice-Chair Hege moved to approve the Consent Agenda with the exception of the 5.17.2018 Minutes. Commissioner Runyon seconded the motion which passed unanimously.}}

{{{Vice-Chair Hege moved to approve the 5.17.2018 Regular Session Minutes. Chair Kramer seconded the motion. Vice-Chair Hege and Chair Kramer voted Yay; Commissioner Runyon abstained. The motion passed.}}}

Departments – Legal Update

County Counsel Kristen Campbell reported that the trial panel has made a decision regarding the Bar Association complaint against District Attorney Eric Nisley. She stated that the panel found clear and convincing evidence that Mr. Nisley knowingly made false statements to the bar and issued a 30-day suspension. She went on to say that the complaint that initiated the investigation had multiple points but the bar chose to not address the illegal subpoena, viewing it as a civil issue. The Bar focused on the rules of professional conduct for the District Attorney which is why it became so narrowly focused on the false statements. She noted that there were several issues not resolved by the bar and advised that further discussion should be properly noticed for a future public session.

Chair Kramer commented that he believes it is in the best interest of the County to have that conversation along with the transparency of noticing. Vice-Chair Hege posed several questions for a future session: Do we want to make a formal response to the Bar's decision? What does that mean to us? What does the appeal process mean?

*****The Board was in consensus to set a Special Session for Monday, June 25, 2018 at 2:30 p.m.*****

Discussion – Building Codes Reserve

Chair Kramer explained that the Building Codes Reserve Fund is invested at the Local Government Investment Pool (LGIP). He reported that AOC does not want to be the custodian of those funds during the transitional period; he proposes that Wasco County become the custodian until it is determined who will be responsible in the long-term for running the Building Codes program.

Mr. Stone asked if the funds would have to be part of the Wasco County budget. Both Mr. Middleton and Ms. Smith-Wagar responded that the Building Codes LGIP funds would probably not be part of the County's budget. Mr. Middleton went on to say that we would be holding it as an agency fund unless we take over the Building Codes program.

Mr. Stone asked what is being done with the MCCOG General Fund dollars. Chair Kramer replied that it is still being determined; he will be meeting with legal counsel this week and partners next week. He said that it has been suggested the funds be distributed based on population. Ms. Smith-Wagar asked who will be the signers on that account. Chair Kramer responded that he along with a member of the MCCOG staff will be signers. He stated that the MCCOG Board will still exist.

Chair Kramer called a recess at 12:01 p.m.

The Session reconvened at 1:30 p.m.

Agenda Item – Mid-Columbia Housing Authority Update
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MCHA Assets Manager Richard Morrow explained that Executive Director Joel Madsen could not attend today's meeting due to illness; Mr. Morrow will be providing the update to the Board. Mr. Morrow went on to review the presentation included in the Board Packet.

Vice-Chair Hege asked if the housing voucher program is limited by the funding or by a certain number of applicants. Mr. Morrow replied that there is an appropriation of dollars each year; MCHA spends what they are allotted. Commissioner Runyon added that some funding is set aside for self-sufficiency graduates.

Vice-Chair Hege commented that the waiting list has quite large numbers for some of the participating counties which must translate to unmet needs. Mr. Morrow confirmed saying that until there is a rotation out or more money granted, people remain stuck on the list. There has to be people transitioning out of the program to make space for others. He went on to say that the availability of housing is also a challenge – clients have to go out and find a house that meets the program criteria which can be very challenging. Commissioner Runyon noted that the voucher is not issued until the client has found a qualifying house.

Chair Kramer asked if there are any low-income housing developers working in the service area. Mr. Morrow replied that there is one in the planning stages in Hood River and they are working on an assisted living facility in Washington.

Agenda Item – Annual Insurance Report

Brianna Wimber and Mike Courtney of Stratton Insurance appeared before the Board to review the proposed insurance policies for the 2018/2019 fiscal year. Ms. Wimber reported that the Workers Compensation rate is nearly flat – very favorable. She said they have added optional coverage for cyber security liability coverage which is becoming quite an issue. Mr. Stone noted that the increase is \$4,800; he asked to see the list of exclusions for that option. Ms. Wimber replied that she would get him that information. She added that it is a long-term liability as stolen data can be used for years.

Mr. Stone commented that the Board should be very proud of the County's safety program – the rate we are getting is unheard of in the government sector. Mr. Courtney noted that the property insurance went up due to the increased property values.

Vice-Chair Hege asked about the Builder's Insurance. Mr. Stone responded that it is for the Mid-Columbia Center for Living Construction; the County will own that facility for five years. Vice-Chair Hege asked if that will be an ongoing annual expense. Ms. Wimber replied that it is just until the facility is built and occupied. Mr. Stone added that the expense will be passed on to MCCFL.

Vice-Chair Hege asked if the demolition derby is in the policy. Ms. Wimber replied that it is included in the policy. Mr. Stone observed that it is a good money-maker for the fair; we carry a policy on it even though we require the participants and organizers to carry insurance for the event.

Further discussion ensued about the possibility of insuring rolling stock. Mr. Courtney asked for a list of those assets in order to provide a quote for the Board to consider.

Vice-Chair Hege asked about the optional excess crime policy. Ms. Wimber explained that it covers an employee act of criminality. Mr. Courtney explained that the basic policy provides for some crime coverage – we are adding more. He stated that the County used to have an employee blanket-bond but have now moved that coverage into this policy.

Vice-Chair Hege asked if the policy comes with a recommendation from the Administrative Officer. Mr. Stone replied that he does recommend the policy, including the cyber insurance. He said his only question is to verify the vehicle list, saying that we will go back through to ensure accuracy. He said that the rest of the policy is what we have done for years; we complete appraisals every five years.

Vice-Chair Hege noted that the County just authorized the purchase of software to track assets which should help with the accuracy issue.

{{{Commissioner Runyon moved to approve the 2018/2019 insurance policies from the Stratton Agency through CIS in the amount of \$203,902.23 and SAIF in the amount of \$81,303 and to authorize the Administrative Officer to sign the final insurance documents. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Agenda Item –Lane County IGAs

County Assessor/Tax Collector Jill Amery explained that both the amendments and IGA are updates to existing agreements with Lane County. She stated there are no substantive changes other than some price increases. She stated that this has been part of a five-county consortium. She reported that one of Lane County's key staff is retiring which has been a catalyst for them to re-evaluate what support they can continue to offer. She added that one of the member counties is moving away from Proval/Ascend and will no longer require that support; she is concerned that the other four counties will be absorbing those costs. She stated that Lane County has assured us they will not abandon us abruptly but will give us multiple years to find other solutions.

Commissioner Runyon asked if there is anywhere else for us to get this kind of support. Ms. Amery replied that currently there is not an apparent alternative but Andrew Burke has joined the conversation. She said it would be a heavy lift for us to do this internally.

{{{Commissioner Runyon moved to approve the following Intergovernmental Agreements with Lane County, Oregon: Amendment #1 to the IGA for Tax Map Maintenance and GIS; Amendment #1 to the IGA for Tax Remapping Work; and the IGA for Ascend/Proval Tax Remapping Work. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Agenda Item – Auction Deeds

Ms. Amery reported that the County offered 15 properties at auction yesterday and sold 5 of those offerings for a total of over \$50,000. She predicted that more of them will be sold as once they have been offered at auction they can be sold through a sealed bid process. She reported that two developers have expressed interest in some of the remaining properties.

Vice-Chair Hege asked if any of the houses are still County-owned. Ms. Amery replied that there is one and it is one in which the developers have expressed interest. She said selling the improved properties is the priority.

Vice-Chair Hege asked how she determines the minimum bid amount. Ms. Amery explained that there is a formula based on the market value. She stated that she looked at comparable to determine the market value. She said that the remaining house does have some value if stripped to the studs.

Ms. Amery went on to say that these properties will be taxable for the 2018/2019 tax year. She announced her intent to hold another auction in the fall.

{{{Chair Kramer moved to approve the sale of the following tax lots: 2272, 2765, 3921, 5614 and 5615. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Agenda Item – Wholly Uncollectible Taxes

Ms. Amery reviewed the memo included in the Board Packet. Commissioner Runyon noted that this is a mess that we inherited and it is good to get it cleaned up.

{{{Commissioner Runyon moved to approve Order 18-027 cancelling certain uncollectible personal property taxes. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Commission Call

Chair Kramer reintroduced the topic of the Building Codes Reserve Fund currently invested with the LGIP. He noted that this would be a transfer of signing authority so LGIP has a custodian agency to which they can report; the owners of the funds will be the same – Wasco County will act only as a custodial agency.

*****The Board was in consensus for Wasco County to act as the Custodial Agency for the LGIP invested Building Codes Reserve funds until such time as the permanent agency is determined.*****

Chair Kramer introduced a letter (attached) submitted to each Commissioner by School District 21 and the Mid-Columbia Fire District requesting support of funding for Columbia Gorge Community College. Chair Kramer reported that he has spoken to the College's Board Chair who advised that the CGCC Board has not taken a position and is waiting for their new CEO to come on staff. He said that the CGCC Board sees some pros and cons to the project and will need further discussion before taking a position. Chair Kramer categorized the districts' letter as premature and overreaching their bounds. He stated that it is his intent to wait for CGCC to make a request.

Chair Kramer announced that he will be attending the opioid conference.

Commissioner Runyon reported that there was a good turnout for the veterans tour with a number of VSOs and aides from each congressional office in our district in attendance. He said that a couple of county commissioners also participated.

Chair Kramer adjourned the session at 2:48 p.m.

Summary of Actions

MOTIONS

- **To approve Order 18-023 surplussing Public Works 1991 Hyster Rubber-tire Roller and 2006 Chevrolet Silverado.**
- **to approve the following Memorandums of Understanding for the provision of evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County: between Wasco County and Mid-Columbia Economic Development District, between Wasco County and South Wasco County School District and between Wasco County and North Wasco County School District.**
- **to approve Intergovernmental Agreements between Wasco County and the following entities for the provision of GIS Data – City of The Dalles, Northern Wasco County PUD, Mid-Columbia Fire and Rescue and Sherman County.**

- **To rescind the 2006 Intergovernmental Agreement between Wasco Count and The Dalles Irrigation District for GIS Services.**
- **to approve Resolution 18-009 adopting the fiscal year 2018-2019 Budget, Tax Levy and appropriations for Wasco County.**
- **To approve the following Wasco County revised policies to supersede any previously adopted policies covering the same topics: Equal Opportunity, Hardship Leave, Leave Without Pay, Mobile Communication Device, Position Approval, Telecommuting, Veterans Preference, and Workplace Violence.**
- **To approve the 2018-2019 Wasco County Strategic Plan.**
- **To approve Resolution 18-008 adopting the Mass Mutual Deferred Compensation Plan for Wasco County.**
- **to approve Resolution 18-012 approving an Enterprise Zone Tax Abatement Agreement between the sponsors of The Dalles/Wasco County Enterprise Zone and Hydro Extrusion USA, LLC.**
- **To approve the Memorandum of Understanding between City of Mosier, Wasco County and the Mid-Columbia Economic Development District for Joint Wasco County Enterprise Zone.**
- **To approve Resolution 18-013 increasing appropriations and additional revenue within the General Fund.**
- **to select Pauly, Rogers & Company to perform the Wasco County audit and to authorize the Administrative Officer to sign an agreement, to be reviewed by County Counsel prior to signing, for those services.**
- **To approve the Consent Agenda with the exception of the 5.17.2018 Minutes.**
- **To approve the 5.17.2018 Regular Session Minutes. Chair Kramer seconded the motion.**
- **to approve the 2018/2019 insurance policies from the Stratton Agency through CIS in the amount of \$203,902.23 and SAIF in the amount of \$81,303 and to authorize the Administrative Officer to sign the final insurance documents.**
- **to approve the following Intergovernmental Agreements with Lane County, Oregon: Amendment #1 to the IGA for Tax Map Maintenance and GIS; Amendment #1 to the IGA for Tax Remapping Work; and the IGA for Ascend/Proval Tax Remapping Work.**
- **To approve the sale of the following tax lots: 2272, 2765, 3921, 5614 and 5615.**

- **To approve Order 18-027 cancelling certain uncollectible personal property taxes.**


CONSENSUS

- **To schedule only one meeting for July to be held on the 11th.**
- **To set a Special Session for Monday, June 25, 2018 at 2:30 p.m.**
- **For Wasco County to act as the Custodial Agency for the LGIP invested Building Codes Reserve funds until such time as the permanent agency is determined.**

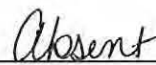
Wasco County
Board of Commissioners



Steven D. Kramer, Board Chair



Scott C. Hege, Vice-Chair



Rod L. Runyon, County Commissioner



DISCUSSION LIST

[SHERIFF'S REPORT](#) – LANE MAGILL

[PUBLIC WORKS SURPLUS](#) – ARTHUR SMITH

[EMERGENCY MANAGEMENT MOU'S](#) – JUSTON HUFFMAN

[GIS AGREEMENTS](#) – TYCHO GRANVILLE

[TRESPASS POLICY](#) – TYLER STONE

[FINANCE REPORT](#) – MIKE MIDDLETON



DISCUSSION ITEM

Sheriff's Report

[NO DOCUMENTS HAVE BEEN SUBMITTED FOR THIS TOPIC – RETURN TO AGENDA](#)



DISCUSSION ITEM

Public Works Surplus Equipment

[STAFF MEMO](#)

[ORDER 18-023 SURPLUSING PUBLIC WORKS EQUIPMENT](#)

[PROPOSED MOTION LANGUAGE](#)

MEMO

TO: Wasco County Board of Commissioners
Cc: Tyler Stone, County Administrator

From: Arthur Smith, Public Works Director

Date: 6/6/2018

Subject: Request to declare certain County equipment as surplus property

The Public Works Department requests that the following two (2) pieces of equipment be declared surplus:

One 1991 Hyster Rubber-tire Roller, VIN #A091C4106M

This roller is over 25 years old and has had some significant maintenance issues. The major concerns are the availability of parts, future maintenance costs, and the overall lack of reliability as this equipment is no longer dependable for our chip seal program. (Last year the department purchased a new rubber-tire roller.)

*Estimated value \$5,000

One 2006 Chevrolet Silverado Pickup, VIN #1GCHK24U76E228708

This equipment was involved in an accident last year – a state vehicle struck our pickup (Wasco County was not at fault) and the damage was enough that our vehicle was totaled. Our shop staff believes that there is more value in selling this vehicle “as is” than in trying to utilize it as a parts vehicle.

*Estimated value \$500

I would also request that the BOC authorize the Public Works Director to begin the process of disposing of this equipment, per the Wasco County Contracting Regulations, Section 17 – Use or Disposal of Personal Property – and dispose of this equipment either by placing them in a publically advertised auction and selling them to the highest bidder, or by sale to another public agency.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF SURPLUSSING PUBLIC WORKS 1991 Hyster Rubber-tire Roller VIN #A091C4106M AND
2006 CHEVROLET SILVERADO PICKUP VIN #1GCHK24U76E228708

ORDER #18-023

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That the Public Works 1991 Hyster Rubber-tire Roller VIN #A091C4106M is no longer dependable and too costly to maintain; and

IT FURTHER APPEARING TO THE BOARD: That the Public Works 2006 Chevrolet Silverado Pickup VIN #1GCHK24U76E228708 was totaled in a 2017 accident and is not useful for parts.

NOW, THEREFORE, IT IS HEREBY ORDERED: That the above listed vehicles will be considered surplus and disposed of by the Wasco County Public Works Director in accordance with state laws governing the disposition of property.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Public Works Equipment Surplus Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

SURPLUS ORDER: I move to approve Order 18-023 surplussing Public Works 1991 Hyster Rubber-timer Roller and 2006 Chevrolet Silverado.



DISCUSSION ITEM

Emergency Management Memorandums of Understanding

[MCEDD MOU](#)

[SOUTH WASCO SCHOOL DISTRICT MOU](#)

[NORTH WASCO COUNTY SCHOOL DISTRICT 21 MOU](#)

[MOTION LANGUAGE](#)



Memorandum of Understanding between Wasco County and Mid-Columbia Economic Development District

This memorandum of understanding is entered into between Wasco County, Oregon and Mid-Columbia Economic Development District in order to provide evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County,

In the event of such an emergency or disaster Mid-Columbia Economic Development District agrees to the following:

1. Provide buses and drivers, if available, to Wasco County for assistance in transporting threatened citizens,
2. Maintain all insurance obligations for both the vehicles and personnel provided,
3. Provide Wasco County with a complete accounting of all costs associated with this agreement after the services have been rendered.

Wasco County agrees to the following:

1. Reimburse Mid-Columbia Economic Development District for services rendered at the agreed upon costs. Costs shall be calculated at the current Federal Government mileage reimbursement rate and actual personnel costs.

This Memorandum of Agreement, consisting of the above described conditions, is entered into on this 20th day of June, 2018 and will remain

in effect through June 30, 2019 and will automatically renew each year on July 1st. This Memorandum of Understanding can be cancelled by either party by providing thirty (30) days written notice.

Approved this 20th day of June, 2018.

MID-COLUMBIA ECONOMIC DEVELOPMENT DISTRICT**WASCO COUNTY BOARD OF COMMISSIONERS**

Amanda Hoey, Executive Director

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner**APPROVED AS TO FORM:**

Kristen Campbell, County Counsel



Memorandum of Understanding between Wasco County and South Wasco School District

This memorandum of understanding is entered into between Wasco County, Oregon and South Wasco School District in order to provide evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County,

In the event of such an emergency or disaster South Wasco School District agrees to the following:

1. Provide buses and drivers, if available, to Wasco County for assistance in transporting threatened citizens,
2. Maintain all insurance obligations for both the vehicles and personnel provided,
3. Provide Wasco County with a complete accounting of all costs associated with this agreement after the services have been rendered.

Wasco County agrees to the following:

1. Reimburse South Wasco School District for services rendered at the agreed upon costs. Costs shall be calculated at the current Federal Government mileage reimbursement rate and actual personnel costs.

This Memorandum of Agreement, consisting of the above described conditions, is entered into on this 20th day of June, 2018 and will remain

in effect through June 30, 2019 and will automatically renew each year on July 1st. This memorandum of Understanding can be cancelled by either party by providing thirty (30) days written notice.

SOUTH WASCO COUNTY SCHOOL DISTRICT

Ryan Wraught, Superintendent

WASCO COUNTY BOARD OF COMMISSIONERS

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

Kristen Campbell, County Counsel



Memorandum of Understanding between Wasco County and North Wasco School District 21

This memorandum of understanding is entered into between Wasco County, Oregon and North Wasco School District 21 in order to provide evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County,

In the event of such an emergency or disaster North Wasco School district 21 agrees to the following:

1. Provide buses and drivers, if available, to Wasco County for assistance in transporting threatened citizens,
2. Maintain all insurance obligations for both the vehicles and personnel provided,
3. Provide Wasco County with a complete accounting of all costs associated with this agreement after the services have been rendered.

Wasco County agrees to the following:

1. Reimburse North Wasco School District 21 for services rendered at the agreed upon costs. Costs shall be calculated at the current Federal Government mileage reimbursement rate and actual personnel costs.

This Memorandum of Agreement, consisting of the above described conditions, is entered into on this 20th day of June, 2018 and will remain

in effect through June 30, 2019 and will automatically renew each year on July 1st. This memorandum of Understanding can be cancelled by either party by providing thirty (30) days written notice.

NORTH WASCO COUNTY SCHOOL DISTRICT

Candy Armstrong, Superintendent**WASCO COUNTY BOARD OF COMMISSIONERS**

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner**APPROVED AS TO FORM:**

Kristen Campbell, County Counsel



MEMORANDUM

SUBJECT: Emergency Management MOUs

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

EMERGENCY MANAGEMENT MOUS: I move to approve the following Memorandums of Understanding for the provision of evacuation and transportation of citizens in the event of an emergency or disaster in Wasco County:

- BETWEEN WASCO COUNTY AND MID-COLUMBIA ECONOMIC DEVELOPMENT DISTRICT
- BETWEEN WASCO COUNTY AND SOUTH WASCO SCHOOL DISTRICT
- BETWEEN WASCO COUNTY AND NORTH WASCO SCHOOL DISTRICT



DISCUSSION ITEM

GIS Agreements

[CITY OF THE DALLES GIS AGREEMENT](#)

[MID-COLUMBIA FIRE AND RESCUE GIS AGREEMENT](#)

[NORTHERN WASCO COUNTY PUD GIS AGREEMENT](#)

[SHERMAN COUNTY GIS AGREEMENT](#)

[THE DALLES IRRIGATION DISTRICT GIS AGREEMENT](#)

[MOTION LANGUAGE](#)



INTERGOVERNMENTAL AGREEMENT BETWEEN WASCO COUNTY AND THE CITY OF THE DALLES FOR G.I.S. SERVICES

This Agreement is entered into by and between Wasco County, a political subdivision of the State of Oregon, hereinafter called "Wasco," and the City of The Dalles, a political subdivision of the State of Oregon, hereinafter called "TCOTD."

WHEREAS, both Wasco and TCOTD find it beneficial to enter into this Agreement in order for Wasco to provide GIS services to TCOTD; and

WHEREAS, Wasco's GIS Center has a Geographic Information System (GIS), the Wasco County Geographic Information System (WCGIS), covering Wasco County, which is a proprietary government database, exempt from the cost/fee requirements of Oregon's public records law and as specified in ORS 190.050; and

WHEREAS, Wasco is permitted to copyright WCGIS data so that a proportion of costs for maintaining this large and dynamic GIS can be partially borne by other users.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, it is mutually agreed as follows:

1. EFFECTIVE DATE

- 1.1 This Agreement is effective July 1 2018 and terminates at 11:59 p.m. on June 30, 2021, unless terminated sooner under Section 2 of this Agreement.

2. TERMINATION

- 2.1 Either party, upon 30 days written notice to the other party, may terminate this Agreement. Termination under this Section shall not affect to any obligations or liabilities accrued prior to such termination.

3. PURPOSE

- 3.1 The purpose of this Agreement is to:
 - 3.1.1 Provide ongoing GIS data and support to TCOTD
 - 3.1.2 All digitized line work shall be co-incident with base Wasco features such as roads, streams, rights of way, and tax lots. The base scale for digitizing shall be 1:24000 or greater.

4. GEOGRAPHIC AREA OF AGREEMENT

- 4.1 The geographic area involved in this Agreement includes, but is not limited to the following units of land:

Those portions of Wasco County within the Urban Growth Boundary of TCOTD.

5. STATEMENT OF WORK

- 5.1 Wasco Agrees to:
 - 5.1.1 Provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract; and
 - 5.1.2 Provide associated meta-data for the WCGIS data listed above; and
 - 5.1.3 Provide updates of the WCGIS data listed above on a monthly basis; and
 - 5.1.4 Provide GIS support as needed and available.
- 5.2 TCOTD Agrees to:
 - 5.2.1 Provide any paper maps that cover the contracted area; and
 - 5.2.2 Contribute the sum of \$12,000 in cash toward maintaining WCGIS on each of July 1, 2018, July 1, 2019 and July 1, 2020.
- 5.3 Both Wasco and TCOTD agree that:
 - 5.3.1 Any required modifications to the geographic data within the service area will be agreed upon cooperatively by both parties; and
 - 5.3.2 The data provided between Wasco and TCOTD will be in a format acceptable by both parties. Acceptable formats include, but are not limited to, ESRI shapefile format.

6. LIABILITY AND INDEMNITY

- 6.1 TCOTD shall indemnify Wasco for, and hold Wasco harmless from any and all claims existing or arising out of the negligent acts or omissions caused by TCOTD, or its officers, employees or agents.
- 6.2 Wasco shall indemnify TCOTD for, and hold TCOTD harmless from any and all claims existing or arising out of the negligent acts or omissions caused by Wasco, or its officers, employees or agents.
- 6.3 It is specifically understood that all data exchanged between TCOTD and Wasco is subject to errors. These include data entry errors and inadvertent errors that occurred during the manual process of converting paper maps to digital maps.

7. ASSIGNMENT

- 7.1 This Agreement is binding on each party, its successors, assigns and legal representatives and may not, under any circumstance, be assigned or transferred by either party.

8. AGENCY/PARTNERSHIP

- 8.1 It is agreed by and between the parties that neither party is carrying out a function on behalf of the other, and neither party has the right of direction or control of the manner in which the other delivers services under this Agreement nor the right to exercise any control over the activities of the other.
- 8.2 Wasco is not, by virtue of this Agreement, a partner or joint venturer with TCOTD in connection with activities carried out under this Agreement, and shall have no obligation with respect to TCOTD's debts or any other liabilities of each and every nature.

9. NO WAIVER OF CLAIMS

- 9.1 The failure to enforce any provision of this Agreement shall not constitute a waiver by either party to that or any other provision.

10. MODIFICATION

- 10.1 Notwithstanding and succeeding any and all prior Agreement(s) or practice(s), this Agreement constitutes the entire Agreement between parties and may only be expressly modified in writing(s) signed by both parties.

11. LAW OF OREGON

- 11.1 Any litigation hereto shall be governed by the laws of the State of Oregon and conducted in the State Circuit Court for Wasco County.

APPROVED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

THE CITY OF THE DALLES

Scott C. Hege, Vice-Chair

Julie Krueger, City Manager

Rod L. Runyon, County Commissioner

Date



INTERGOVERNMENTAL AGREEMENT BETWEEN WASCO COUNTY AND MID-COLUMBIA FIRE & RESCUE FOR G.I.S. SERVICES

This Agreement is entered into by and between Wasco County, a political subdivision of the State of Oregon, hereinafter called "Wasco," and MID-COLUMBIA FIRE AND RESCUE hereinafter called "MCF&R."

WHEREAS, both Wasco and MCF&R find it beneficial to enter into this Agreement in order for Wasco to provide GIS services to MCF&R; and

WHEREAS, Wasco's GIS Center has a Geographic Information System (GIS), the Wasco County Geographic Information System (WCGIS), covering Wasco County, which is a proprietary government database, exempt from the cost/fee requirements of Oregon's public records law and as specified in ORS 190.050; and

WHEREAS, Wasco is permitted to copyright WCGIS data so that a proportion of costs for maintaining this large and dynamic GIS can be partially borne by other users.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, it is mutually agreed as follows:

1. EFFECTIVE DATE

- 1.1 This Agreement is effective July 1 2018 and terminates at 11:59 p.m. on June 30, 2021, unless terminated sooner under Section 2 of this Agreement.

2. TERMINATION

- 2.1 Either party, upon 30 days written notice to the other party, may terminate this Agreement. Termination under this Section shall not affect to any obligations or liabilities accrued prior to such termination.

3. PURPOSE

- 3.1 The purpose of this Agreement is to:
 - 3.1.1 Provide ongoing GIS data and support to MCF&R
 - 3.1.2 All digitized line work shall be co-incident with base Wasco features such as roads, streams, rights of way, and tax lots. The base scale for digitizing shall be 1:24000 or greater.

4. GEOGRAPHIC AREA OF AGREEMENT

- 4.1 The geographic area involved in this Agreement includes, but is not limited to the following units of land:

Those portions of Wasco County within the District Boundary of MCF&R

5. STATEMENT OF WORK

- 5.1 Wasco Agrees to:
 - 5.1.1 Provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract; and
 - 5.1.2 Provide associated meta-data for the WCGIS data listed above; and
 - 5.1.3 Provide updates of the WCGIS data listed above on a monthly basis; and
 - 5.1.4 Provide GIS support as needed and available.
- 5.2 MCF&R Agrees to:
 - 5.2.1 Provide any paper maps that cover the contracted area; and
 - 5.2.2 Contribute the sum of \$6,000 in cash toward maintaining WCGIS on each of July 1, 2018, July 1, 2019 and July 1, 2020.
- 5.3 Both Wasco and MCF&R agree that:
 - 5.3.1 Any required modifications to the geographic data within the service area will be agreed upon cooperatively by both parties; and
 - 5.3.2 The data provided between Wasco and MCF&R will be in a format acceptable by both parties. Acceptable formats include, but are not limited to, ESRI shapefile format.

6. LIABILITY AND INDEMNITY

- 6.1 MCF&R shall indemnify Wasco for, and hold Wasco harmless from any and all claims existing or arising out of the negligent acts or omissions caused by MCF&R, or its officers, employees or agents.
- 6.2 Wasco shall indemnify MCF&R for, and hold MCF&R harmless from any and all claims existing or arising out of the negligent acts or omissions caused by Wasco, or its officers, employees or agents.
- 6.3 It is specifically understood that all data exchanged between MCF&R and Wasco is subject to errors. These include data entry errors and inadvertent errors that occurred during the manual process of converting paper maps to digital maps.

7. ASSIGNMENT

- 7.1 This Agreement is binding on each party, its successors, assigns and legal representatives and may not, under any circumstance, be assigned or transferred by either party.

8. AGENCY/PARTNERSHIP

- 8.1 It is agreed by and between the parties that neither party is carrying out a function on behalf of the other, and neither party has the right of direction or control of the manner in which the other delivers services under this Agreement nor the right to exercise any control over the activities of the other.
- 8.2 Wasco is not, by virtue of this Agreement, a partner or joint venturer with MCF&R in connection with activities carried out under this Agreement, and shall have no obligation with respect to MCF&R's debts or any other liabilities of each and every nature.

9. NO WAIVER OF CLAIMS

- 9.1 The failure to enforce any provision of this Agreement shall not constitute a waiver by either party to that or any other provision.

10. MODIFICATION

- 10.1 Notwithstanding and succeeding any and all prior Agreement(s) or practice(s), this Agreement constitutes the entire Agreement between parties and may only be expressly modified in writing(s) signed by both parties.

11. LAW OF OREGON

- 11.1 Any litigation hereto shall be governed by the laws of the State of Oregon and conducted in the State Circuit Court for Wasco County.

APPROVED this 20th day of June, 2018.

APPROVED AS TO FORM:**WASCO COUNTY BOARD OF COMMISSIONERS**

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

MID-COLUMBIA FIRE & RESCUE

Scott C. Hege, Vice-Chair

Robert Palmer, Fire Chief

Rod L. Runyon, County Commissioner



INTERGOVERNMENTAL AGREEMENT BETWEEN WASCO COUNTY AND NORTHERN WASCO COUNTY PEOPLES UTILITY DISTRICT FOR G.I.S. SERVICES

This Agreement is entered into by and between Wasco County, a political subdivision of the State of Oregon, hereinafter called "Wasco," and NORTHERN WASCO COUNTY PEOPLES UTILITY DISTRICT hereinafter called "NWCPUD."

WHEREAS, both Wasco and NWCPUD find it beneficial to enter into this Agreement in order for Wasco to provide GIS services to NWCPUD; and

WHEREAS, Wasco's GIS Center has a Geographic Information System (GIS), the Wasco County Geographic Information System (WCGIS), covering Wasco County, which is a proprietary government database, exempt from the cost/fee requirements of Oregon's public records law and as specified in ORS 190.050; and

WHEREAS, Wasco is permitted to copyright WCGIS data so that a proportion of costs for maintaining this large and dynamic GIS can be partially borne by other users.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, it is mutually agreed as follows:

1. EFFECTIVE DATE

- 1.1 This Agreement is effective July 1 2018 and terminates at 11:59 p.m. on June 30, 2021, unless terminated sooner under Section 2 of this Agreement.

2. TERMINATION

- 2.1 Either party, upon 30 days written notice to the other party, may terminate this Agreement. Termination under this Section shall not affect to any obligations or liabilities accrued prior to such termination.

3. PURPOSE

- 3.1 The purpose of this Agreement is to:
 - 3.1.1 Provide ongoing GIS data and support to NWCPUD
 - 3.1.2 All digitized line work shall be co-incident with base Wasco features such as roads, streams, rights of way, and tax lots. The base scale for digitizing shall be 1:24000 or greater.

4. GEOGRAPHIC AREA OF AGREEMENT

- 4.1 The geographic area involved in this Agreement includes, but is not limited to the following units of land:

Those portions of Wasco County served by NWCPUD and within the service district boundaries.

5. STATEMENT OF WORK

- 5.1 Wasco Agrees to:
 - 5.1.1 Provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract; and
 - 5.1.2 Provide associated meta-data for the WCGIS data listed above; and
 - 5.1.3 Provide updates of the WCGIS data listed above on a monthly basis; and
 - 5.1.4 Provide GIS support as needed and available.
- 5.2 NWCPUD Agrees to:
 - 5.2.1 Provide any paper maps that cover the contracted area; and
 - 5.2.2 Contribute the sum of \$6,000 in cash toward maintaining WCGIS on each of July 1, 2018, July 1, 2019 and July 1, 2020.
- 5.3 Both Wasco and NWCPUD agree that:
 - 5.3.1 Any required modifications to the geographic data within the service area will be agreed upon cooperatively by both parties; and
 - 5.3.2 The data provided between Wasco and NWCPUD will be in a format acceptable by both parties. Acceptable formats include, but are not limited to, AutoCAD dxf/dwg format.

6. LIABILITY AND INDEMNITY

- 6.1 NWCPUD shall indemnify Wasco for, and hold Wasco harmless from any and all claims existing or arising out of the negligent acts or omissions caused by NWCPUD, or its officers, employees or agents.
- 6.2 Wasco shall indemnify NWCPUD for, and hold NWCPUD harmless from any and all claims existing or arising out of the negligent acts or omissions caused by Wasco, or its officers, employees or agents.
- 6.3 It is specifically understood that all data exchanged between NWCPUD and Wasco is subject to errors. These include data entry errors and inadvertent errors that occurred during the manual process of converting paper maps to digital maps.

7. ASSIGNMENT

- 7.1 This Agreement is binding on each party, its successors, assigns and legal representatives and may not, under any circumstance, be assigned or transferred by either party.

8. AGENCY/PARTNERSHIP

- 8.1 It is agreed by and between the parties that neither party is carrying out a function on behalf of the other, and neither party has the right of direction or control of the manner in which the other delivers services under this Agreement nor the right to exercise any control over the activities of the other.
- 8.2 Wasco is not, by virtue of this Agreement, a partner or joint venturer with NWCPUD in connection with activities carried out under this Agreement, and shall have no obligation with respect to NWCPUD’s debts or any other liabilities of each and every nature.

9. NO WAIVER OF CLAIMS

- 9.1 The failure to enforce any provision of this Agreement shall not constitute a waiver by either party to that or any other provision.

10. MODIFICATION

- 10.1 Notwithstanding and succeeding any and all prior Agreement(s) or practice(s), this Agreement constitutes the entire Agreement between parties and may only be expressly modified in writing(s) signed by both parties.

11. LAW OF OREGON

- 11.1 Any litigation hereto shall be governed by the laws of the State of Oregon and conducted in the State Circuit Court for Wasco County.

APPROVED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

NORTHERN WASCO COUNTY PUD

Scott C. Hege, Vice-Chair

Roger Kline, General Manager

Rod L. Runyon, County Commissioner



INTERGOVERNMENTAL AGREEMENT BETWEEN WASCO COUNTY AND SHERMAN COUNTY FOR G.I.S. SERVICES

This Agreement is entered into by and between Wasco County, a political subdivision of the State of Oregon, hereinafter called "Wasco," and Sherman County, a political subdivision of the State of Oregon, hereinafter called "Sherman."

WHEREAS, both Wasco and SHERMAN find it beneficial to enter into this Agreement in order for Wasco to provide GIS services to SHERMAN; and

WHEREAS, Wasco's GIS Center has a Geographic Information System (GIS), the Wasco County Geographic Information System (WCGIS), covering Wasco County, which is a proprietary government database, exempt from the cost/fee requirements of Oregon's public records law and as specified in ORS 190.050; and

WHEREAS, Wasco is permitted to copyright WCGIS data so that a proportion of costs for maintaining this large and dynamic GIS can be partially borne by other users.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, it is mutually agreed as follows:

1. EFFECTIVE DATE

- 1.1 This Agreement is effective July 1 2018 and terminates at 11:59 p.m. on June 30, 2021, unless terminated sooner under Section 2 of this Agreement.

2. TERMINATION

- 2.1 Either party, upon 30 days written notice to the other party, may terminate this Agreement. Termination under this Section shall not affect to any obligations or liabilities accrued prior to such termination.

3. PURPOSE

- 3.1 The purpose of this Agreement is to:
 - 3.1.1 Provide ongoing GIS data and support to SHERMAN
 - 3.1.2 All digitized line work shall be co-incident with base Wasco features such as roads, streams, rights of way, and tax lots. The base scale for digitizing shall be 1:24000 or greater.

4. GEOGRAPHIC AREA OF AGREEMENT

- 4.1 The geographic area involved in this Agreement includes, but is not limited to the following units of land:

Sherman County.

5. STATEMENT OF WORK

- 5.1 Wasco Agrees to:
 - 5.1.1 Provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract; and
 - 5.1.2 Provide associated meta-data for the WCGIS data listed above; and
 - 5.1.3 Provide updates of the WCGIS data listed above on a monthly basis; and
 - 5.1.4 Provide GIS support as needed and available.
- 5.2 SHERMAN Agrees to:
 - 5.2.1 Provide any paper maps that cover the contracted area; and
 - 5.2.2 Contribute that portion of the Sherman County recording fee dedicated to GIS, less the Sherman County Clerk's administrative fee, to maintaining WCGIS.
- 5.3 Both Wasco and SHERMAN agree that:
 - 5.3.1 Any required modifications to the geographic data within the service area will be agreed upon cooperatively by both parties; and
 - 5.3.2 The data provided between Wasco and SHERMAN will be in a format acceptable by both parties. Acceptable formats include, but are not limited to, ESRI shapefile format.

6. LIABILITY AND INDEMNITY

- 6.1 SHERMAN shall indemnify Wasco for, and hold Wasco harmless from any and all claims existing or arising out of the negligent acts or omissions caused by SHERMAN, or its officers, employees or agents.
- 6.2 Wasco shall indemnify SHERMAN for, and hold SHERMAN harmless from any and all claims existing or arising out of the negligent acts or omissions caused by Wasco, or its officers, employees or agents.
- 6.3 It is specifically understood that all data exchanged between SHERMAN and Wasco is subject to errors. These include data entry errors and inadvertent errors that occurred during the manual process of converting paper maps to digital maps.

7. ASSIGNMENT

- 7.1 This Agreement is binding on each party, its successors, assigns and legal representatives and may not, under any circumstance, be assigned or transferred by either party.

8. AGENCY/PARTNERSHIP

- 8.1 It is agreed by and between the parties that neither party is carrying out a function on behalf of the other, and neither party has the right of direction or control of the manner in which the other delivers services under this Agreement nor the right to exercise any control over the activities of the other.
- 8.2 Wasco is not, by virtue of this Agreement, a partner or joint venturer with SHERMAN in connection with activities carried out under this Agreement, and shall have no obligation with respect to SHERMAN's debts or any other liabilities of each and every nature.

9. NO WAIVER OF CLAIMS

- 9.1 The failure to enforce any provision of this Agreement shall not constitute a waiver by either party to that or any other provision.

10. MODIFICATION

- 10.1 Notwithstanding and succeeding any and all prior Agreement(s) or practice(s), this Agreement constitutes the entire Agreement between parties and may only be expressly modified in writing(s) signed by both parties.

11. LAW OF OREGON

- 11.1 Any litigation hereto shall be governed by the laws of the State of Oregon and conducted in the State Circuit Court for Wasco County.

APPROVED this 20th day of June, 2018.

APPROVED AS TO FORM:**WASCO COUNTY BOARD OF COMMISSIONERS**

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

SHERMAN COUNTY COURT

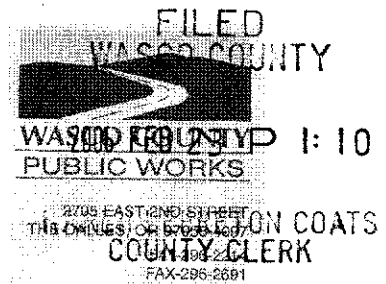
Gary Thompson, Judge

Scott C. Hege, Vice-Chair

Tom McCoy, County Commissioner

Rod L. Runyon, County Commissioner

Joe Dabulskis, County Commissioner



**INTERGOVERNMENTAL AGREEMENT BETWEEN
WASCO COUNTY AND THE DALLES IRRIGATION
DISTRICT FOR G.I.S. SERVICES**

This Agreement is entered into by and between Wasco County, a political subdivision of the State of Oregon, hereinafter called "Wasco," and the THE DALLES IRRIGATION DISTRICT hereinafter called "TDID."

WHEREAS, both Wasco and TDID find it beneficial to enter into this agreement in order to trade mutual GIS data; and

WHEREAS, Wasco's GIS Center has a Geographic Information System (GIS), the Wasco County Geographic Information System (WCGIS), covering Wasco County, which is a proprietary government database, exempt from the cost/fee requirements of Oregon's public records law and as specified in ORS 190.050; and

WHEREAS, Wasco is permitted to copyright WCGIS data so that a proportion of costs for maintaining this large and dynamic GIS can be partially borne by other users; now, therefore,

In consideration of the mutual promises and covenants herein contained, it is mutually agreed as follows:

1. EFFECTIVE DATE

- 1.1 This agreement is effective February 1, 2006 and terminates per Section 2 of this agreement.

2. TERMINATION

- 2.1 Either party upon 30 days written notice to the other party may terminate this agreement. Termination under this Section shall not affect to any obligations or liabilities accrued prior to such termination.

3. PURPOSE

- 3.1 The purpose of this agreement is to:

- 3.1.1 Provide ongoing GIS data transfer between Wasco and TDID.

2306-0059(4)

- 3.1.2 All digitized linework shall be co-incident with base Wasco features such as roads, streams, rights of way, and tax lots. The base scale for digitizing shall be 1:24000 or greater.

4. **GEOGRAPHIC AREA OF AGREEMENT**

- 4.1 The geographic area involved in this agreement includes, but is not limited to the following units of land as described:

Those portions of Wasco County within the Urban Service area of TDID.

5. **STATEMENT OF WORK**

5.1 **Wasco agrees to:**

- 5.1.1 provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract;
- 5.1.2 provide associated meta-data for the WCGIS data listed above; and
- 5.1.3 provide updates for the WCGIS data listed above on a quarterly basis.

5.2 **TDID agrees to:**

- 5.2.1 provide any of its existing data that currently resides within the geographic area listed in 4.1 of this contract;
- 5.2.2 provide associated meta-data for the WCGIS data listed above; and
- 5.2.3 provide updates for the WCGIS data listed above on a quarterly basis.

5.3 **Both Wasco and TDID agree that:**

- 5.3.1 Any required modifications to the geographic data within the service area will be agreed upon cooperatively by both parties.
- 5.3.2 The data provided between Wasco and TDID will be in a format acceptable by both parties. Acceptable formats include, but are not limited to, ESRI shapefile format.

7. **LIABILITY AND INDEMNITY**

- 7.1 TDID shall indemnify Wasco for, and hold Wasco harmless from any and all claims existing or arising out of the negligent acts or omissions caused by TDID, or its officers, employees or agents.
- 7.2 Wasco shall indemnify TDID for, and hold TDID harmless from any and all claims existing or arising out of the negligent acts or omissions caused by Wasco, or its officers, employees or agents.
- 7.3 It is specifically understood that all data exchanged between TDID and Wasco is subject to errors. These include data entry errors and inadvertent errors that occurred during the manual process of converting paper maps to digital maps.

8. **ASSIGNMENT**

- 8.1 This agreement is binding on each party, its successors, assigns and legal representatives and may not, under any circumstance, be assigned or transferred by either party.

9. **AGENCY / PARTNERSHIP**

- 9.1 It is agreed by and between the parties that neither party is carrying out a function on behalf of the other, and neither party has the right of direction or control of the manner in which the other delivers services under this agreement nor the right to exercise any control over the activities of the other.
- 9.2 Wasco is not, by virtue of this agreement, a partner or joint venturer with TDID in connection with activities carried out under this agreement, and shall have no obligation with respect to TDID's debts or any other liabilities of each and every nature.

10. **NO WAIVER OF CLAIMS**

- 10.1 The failure to enforce any provision of this agreement shall not constitute a waiver by either party to that or any other provision.

11. **MODIFICATION**

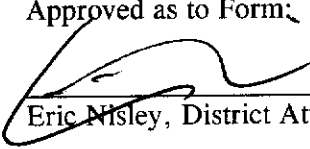
- 11.1 Notwithstanding and succeeding any and all prior agreement(s) or practice(s), this agreement constitutes the entire agreement between parties and may only be expressly modified in writing(s) signed by both parties.

12. LAW OF OREGON

12.1 Any litigation hereto shall be governed by the laws of the State of Oregon and conducted in the State Circuit Court for Wasco County.

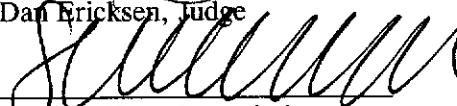
DATED this February 8, 2006.

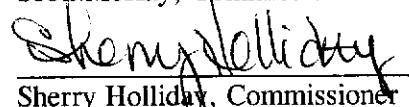
Approved as to Form;


Eric Nisley, District Attorney

WASCO COUNTY COURT

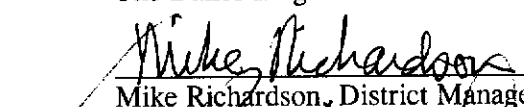

Dan Ericksen, Judge

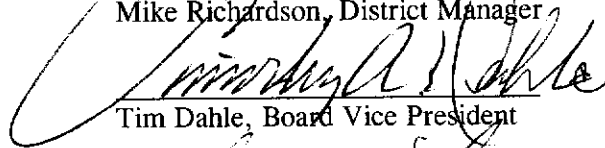

Scott McKay, Commissioner

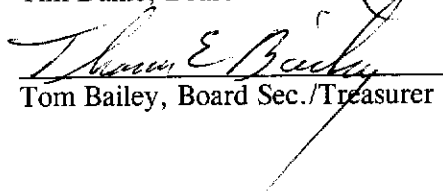

Sherry Holliday, Commissioner

Dated this _____, 2006.

The Dalles Irrigation District


Mike Richardson, District Manager


Tim Dahle, Board Vice President


Tom Bailey, Board Sec./Treasurer



MEMORANDUM

SUBJECT: GIS IGAs Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

GIS IGA'S MOTION: I move to approve the following Intergovernmental Agreements for the provision of GIS Data:

- BETWEEN WASCO COUNTY AND THE CITY OF THE DALLES
- BETWEEN WASCO COUNTY AND MID-COLUMBIA FIRE & RESCUE
- BETWEEN WASCO COUNTY AND NORTHERN WASCO COUNTY PUD
- BETWEEN WASCO COUNTY AND SHERMAN COUNTY



DISCUSSION ITEM

Trespass Policy

[STAFF MEMO](#)



MEMORANDUM

SUBJECT: Trespassing Policy

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 06.01.2018

BACKGROUND INFORMATION:

This policy is still being finalized by County Counsel and will be added to the packet as soon as it becomes available.



DISCUSSION ITEM

Finance Report

[DIRECTOR'S REPORT](#)

[MAY FINANCIALS](#)

[RECONCILIATIONS](#)

Wasco County Financial Report – For May 2018

This report covers through May 2018. The information is unaudited at this point and is subject to adjustments. These reports are created with the intention of aiding management of the County financially but are not final. The current fiscal year has completed eleven (11) months of the year which means a straight-line assumption of budget execution is 11/12 or 91.7%. This is just a guideline as many revenues and expenses are not uniform month to month.

Discussion of Revenue

General Fund

- Total Property Taxes are currently \$8,858,551 – this is \$354K more than last fiscal year at this time. The increase of budget execution over last year is 4.2%. Current budget execution is 99.6% for all tax types. Looking at Current Taxes only, budget execution is 103.5% so everything collected from now until the end of the fiscal year is over and above the budgeted expectation. Prior year taxes are not achieving the same execution rate and this is due to being over-estimated in the budget process. The amount is in line with last fiscal year's collections on a dollar basis (only \$7,494.19 less than last FY). Researching the patterns of receipts, this does not seem to be a cause for concern. Typically June is a large collection month for prior year taxes and then the year end accrual of receipts should push the amount up to projections. May in FY17 generated \$250K, for FY18 May collections are \$233K so approximately \$17K less. The collections are still up for total year over year.
- License Fees and Permits for non-departmental resources are now at 100.7% budget execution. As the full budget has been reached, additional funds will be in excess of the planned budget and contribute to the growth of the fund balance. The revenue source that has exceed the budget in this category is the Solid Waste Host Fee which is executed at 104.5%.
- Intergovernmental Revenue – Non-Single Audit is \$11K more than last fiscal year and at 111.4% of budget execution. This is due to the Marijuana tax distributions coming in as discussed in prior reports. This has been \$166K by the end of April with no more coming in May. It does not represent a normal pattern as amounts had built up for distribution. Other line items in this area are under due to timing of receipts.
- Investments Earnings are \$61K more than last fiscal year and budget execution is 308.8%. The current interest rates are higher than years before and the County is benefitting from the slight rise in rates as well as investing giving an edge over prior fiscal years.
- Transfers to the General Fund are on track to complete on budget.
- Sheriff's Office revenue is at 88.4% budget execution and \$52K less than last fiscal year at this time. However, the budget execution higher than last fiscal year (88.4% to 80.4%) so the decrease is planned and expected. This would be due to grant differences between years. The revenues are not at the straight line percentage due to timing and the nature of the state funding received.
- District Attorney's revenues are at 62.1% of budget execution and almost \$6K less than last fiscal year at this time. This is due primarily to the elimination of the Child Support Enforcement

and having the State take that over. This decreased expense and the reimbursement we receive for it. It is partially offset by additional VOCA funds not in the original plan.

- While Planning's budget execution is not up to the straight-line rate, due to the timing of receipts, the department is still \$11K ahead of last year and on track to meet or exceed the budget.

Public Works Fund

- Closing out the Weed & Pest fund to Public Works remains the only transfer in.
- Interest earnings are less than last fiscal year, but this is due to moving \$2 million to the Public Works Reserve fund.
- Intergovernmental Non-Single Audit is at 75.6% budget execution. This is due to the STP Fund Exchange revenue not coming in yet – and still has not as of May 10th. This is budgeted for \$267K.
- Weed & Pest revenue has held steady at 130.4% budget execution. This had been an area where the revenue was below the expected budgeted amount in prior reports but has now exceeded the plan.

911 Communications

- Phone tax is at 77.4% budget execution, following a May disbursement. This is the disbursement Finance has been watching for, there should be another that will happen in July and be accrued to FY18.

Community Corrections Fund

- Client Fees are \$31K more than last year as of the end of May – budget execution is 111.5% vs 91.8% last fiscal year.
- Grant revenue as a whole is \$124K ahead of last year as of the end of May with a budget execution of 103.0%.

Museum

- Current total revenues are \$14K less than last year (ignoring the beginning fund balance). But part of the revenue in FY17 was due to a one-time grant of \$35K. This means the Museum is currently \$21K ahead of last year when the grant is taken into consideration.
- Memberships are at a budget execution of 103.3% or \$3K more than last year at this time.
- Admissions are at a budget execution of 107% compared to 98.2% last year at this time. This is an increase over last year of nearly \$6K as of the end of May.
- Contributions are 170.7% of the budget execution – this is due to a large contribution from the Museum Foundation. This does have a restriction on the donation to be for Museum landscape work.

Reserve Funds

- Several reserve funds have revenues at +100% of budget execution. This is due to the full transfers for the fiscal year being moved instead of a slower monthly level amount.
- Interest revenue for reserve funds are all over the 100% budget execution rate. This is due to increasing balances and the increasing interest rates.

Other Funds

- Only item of note applies to all funds – interest across all funds is \$190K above the fully budgeted amount. It is at a current budget execution of 227.2% and growing. This is \$123K more than last year at this time.

Discussion of Expense

General Fund

- Most expenses are within the straight-line spending expectation (91.7%)
- Norcor has a budget execution of 91.17% - this had been consistently a month ahead due to trying to get the payment to Norcor as close to the 1st of the month as possible. This timing issue was not a factor in May.
- Non-departmental expenditures are at 99.3% budget execution due to nearly all the scheduled transfers begin completed.

Public Works Fund

- Public Works Materials & Services are at 77.4% of budget execution – last fiscal year was 70.8% at the same time. The rate is still within the expected straight-line budget execution.
- Public Works does have \$175K budgeted in capital with the expectation of purchasing a dump truck. That does not look to be happening this year due to the market pricing. This means there is \$175K that does not plan on being spent. This was already reported in the February report.

County Fair Fund

- Total revenues to date do exceed the expenses at this point by \$8K.
- A review of the electrical charges is underway with the Fair Board and Wasco Electric. This was discussed last month and is in regards to 11 meters on separate accounts each paying a minimum of \$50 base charge. This is \$6,600 per month before any electricity is used.
 - At the 6/12/18 Fair Board Meeting the Wasco Electric General Manager came and spoke about the rates and options. These are being addressed by the Fair Board and Management.
- Additionally, nothing has been budgeted for telephone, but it has \$1K in expenses to date.
- The expense for the Fair Advertising has a budget execution of 189.7% or about \$7K over budget. This was due to miscommunications with The Chronical and full page ads being ordered instead of the smaller ads normally used. This has been discussed in previous reports.

All Other Funds

- Transfers have been completed and this has thrown off the budget execution rate in the reserve in several funds overall.
- Nothing else to note.

Summary

Personnel expense is \$430K more than last fiscal year when looked at across all funds. The General Fund increased \$273K. The rate is well within budgeted amounts as the overall budget execution is 88.6%, well under the straight-line assumption. The only funds above the budget expectation are Household Hazardous Waste (104.8% Execution), Land Corner Preservation Fund (95.2%), Youth Think (94.1%) and Museum (94.4%). This will not be a problem due to being budgeted by Fund-Department and each of these funds is only one department so the total budget execution (considering Materials & Services) is less. Due to responsible management of the total expenditures in each fund, a budget change should not be necessary.

Materials & Services across all funds are at a budget execution of 78.1% overall – well under the straight-line assumption of 91.7%. Costs across the board at this point are \$159K more than last year at this point in time.

Capital outlay is \$292K more than last fiscal year at this point. Current Capital Outlay major items are the new building (\$274K), and paying for the new 911 Consoles (\$310) and Vehicle purchases (\$205K). CDBG has expended \$59K by the end of May for the Center for Living building.

Transfers across the organization balance – transfers in equal transfers out. 96.2% of the transfers budgeted have been executed. The remaining transfers are on pace to be completed except the \$75K from the Forest Health Fund. This transfer only occurs if there are reimbursable expenses incurred. So far there have been none.



Wasco County Monthly Report

General Fund Revenue - May 2018

Filters

Fd	101
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
GENERAL FUND							
NON-DEPARTMENTAL RESOURCES-R							
GENERAL FUND RESOURCES-R							
PROPERTY TAXES-R							
CURRENT TAXES	8,350,000	8,646,305	8,284,677	103.5%	101.5%	4.4%	361,627.70
PRIOR YEARS TAXES	510,966	212,246	219,740	41.5%	50.3%	-3.4%	(7,494.19)
PILT	30,000	-	-	0.0%	#DIV/0!	#DIV/0!	-
PROPERTY TAXES-R Total	8,890,966	8,858,551	8,504,417	99.6%	98.9%	4.2%	354,133.51
LICENSES FEES & PERMITS-R	985,548	992,908	982,302	100.7%	112.1%	1.1%	10,606.03
INTERGOV'T REV - NON SINGLE AUDIT-R	516,850	575,573	495,010	111.4%	93.7%	16.3%	80,562.72
INTERGOV'T REV - SINGLE AUDIT-R	3,200	3,262	3,916	101.9%	122.4%	-16.7%	(654.21)
INVESTMENT EARNINGS-R	40,200	124,135	63,269	308.8%	196.5%	96.2%	60,866.26
RENTS-R	10,135	11,067	1,344	109.2%	100.7%	723.6%	9,722.95
MISCELLANEOUS-R	141,501	204,206	144,995	144.3%	108.0%	40.8%	59,210.95
TRANSFERS IN-R	664,300	504,976	1,290,558	76.0%	83.4%	-60.9%	(785,582.30)
GENERAL FUND RESOURCES-R Total	11,252,700	11,274,677	11,485,811	100.2%	98.0%	-1.8%	(211,134.09)
NON-DEPARTMENTAL RESOURCES-R Total	11,252,700	11,274,677	11,485,811	100.2%	98.0%	-1.8%	(211,134.09)
ASSESSMENT & TAXATION-R	20,800	34,605	31,922	166.4%	181.9%	8.4%	2,683.08
COUNTY CLERK-R							
COUNTY CLERK-R	125,850	149,047	149,416	118.4%	119.0%	-0.2%	(369.00)
ELECTIONS-R	8,350	2,739	4,518	32.8%	49.7%	-39.4%	(1,778.78)
COUNTY CLERK-R Total	134,200	151,787	153,934	113.1%	114.3%	-1.4%	(2,147.78)
SHERIFF-R							



Wasco County Monthly Report

General Fund Revenue - May 2018

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
EMERGENCY MANAGEMENT-R	58,965	51,263	122,031	86.9%	110.4%	-58.0%	(70,768.74)
MARINE PATROL-R	55,828	56,315	26,246	100.9%	50.3%	114.6%	30,068.72
LAW ENFORCEMENT-R	232,510	199,572	210,418	85.8%	74.2%	-5.2%	(10,845.74)
SHERIFF-R Total	347,303	307,150	358,695	88.4%	80.4%	-14.4%	(51,545.76)
ADMINISTRATIVE SERVICES-R							
INFORMATION TECHNOLOGY-R	107,250	112,060	97,840	104.5%	92.1%	14.5%	14,219.06
EMPLOYEE & ADMINISTRATIVE SERVICES-R	3,650	5,215	10,012	142.9%	377.8%	-47.9%	(4,797.12)
FACILITIES-R	243,349	231,746	206,175	95.2%	71.2%	12.4%	25,571.63
ADMINISTRATIVE SERVICES-R Total	354,249	349,020	314,027	98.5%	78.8%	11.1%	34,993.57
ADMINISTRATION-R	279,850	255,512	291,716	91.3%	99.1%	-12.4%	(36,204.27)
DISTRICT ATTORNEY-R	229,943	142,834	148,414	62.1%	85.1%	-3.8%	(5,580.81)
PLANNING-R	192,272	158,169	146,883	82.3%	100.5%	7.7%	11,286.20
PUBLIC WORKS-R							
SURVEYOR-R	12,200	16,975	25,175	139.1%	177.3%	-32.6%	(8,200.00)
WATERMASTER-R	1,865	1,865	1,865	100.0%	100.0%	0.0%	-
PUBLIC WORKS-R Total	14,065	18,840	27,040	133.9%	168.3%	-30.3%	(8,200.00)
PREVENTION DIVISION-R	42,300	57,712	79,711	136.4%	184.1%	-27.6%	(21,998.53)
GENERAL FUND Total	12,867,682	12,750,305	13,038,154	99.1%	97.4%	-2.2%	(287,848.39)
Revenue Total	12,867,682	12,750,305	13,038,154	99.1%	97.4%	-2.2%	(287,848.39)



Wasco County Monthly Report

General Fund - Expenditures - May 2018

Filters

Fd	101
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND							
ASSESSMENT & TAXATION-E	764,985	689,771	659,048	90.2%	77.3%	4.7%	30,722.91
COUNTY CLERK-E							
COUNTY CLERK-E	219,022	206,081	198,334	94.1%	87.2%	3.9%	7,746.21
ELECTIONS-E	102,999	79,048	107,138	76.7%	91.2%	-26.2%	(28,090.59)
COUNTY CLERK-E Total	322,021	285,128	305,473	88.5%	88.6%	-6.7%	(20,344.38)
SHERIFF-E							
EMERGENCY MANAGEMENT-E	137,115	80,948	117,227	59.0%	83.8%	-30.9%	(36,278.51)
MARINE PATROL-E	56,694	41,732	41,131	73.6%	81.7%	1.5%	601.64
LAW ENFORCEMENT-E	2,190,964	1,924,324	1,841,560	87.8%	86.0%	4.5%	82,764.09
SHERIFF-E Total	2,384,773	2,047,005	1,999,918	85.8%	85.7%	2.4%	47,087.22
ADMINISTRATIVE SERVICES-E							
INFORMATION TECHNOLOGY-E	998,708	760,013	746,458	76.1%	79.4%	1.8%	13,555.25
COUNTY COMMISSION-E	206,989	189,863	178,710	91.7%	90.2%	6.2%	11,152.89
EMPLOYEE & ADMINISTRATIVE SERVICES-E	892,779	773,480	728,546	86.6%	80.5%	6.2%	44,933.70
FACILITIES-E	914,088	596,346	641,438	65.2%	67.3%	-7.0%	(45,091.39)
ADMINISTRATIVE SERVICES-E Total	3,012,564	2,319,702	2,295,152	77.0%	76.6%	1.1%	24,550.45
ADMINISTRATION-E							
ADMINISTRATION-E	715,800	580,753	527,955	81.1%	58.6%	10.0%	52,797.91
PASS-THROUGH GRANTS-E	171,885	137,257	186,706	79.9%	100.3%	-26.5%	(49,448.75)
NORCOR-E	1,469,748	1,339,730	1,935,816	91.2%	99.6%	-30.8%	(596,085.46)
VETERANS-E	152,070	127,926	130,418	84.1%	89.8%	-1.9%	(2,492.63)
SPECIAL PAYMENTS-E	433,685	386,130	367,678	89.0%	90.2%	5.0%	18,452.04
ADMINISTRATION-E Total	2,943,188	2,571,797	3,148,573	87.4%	87.9%	-18.3%	(576,776.89)
DISTRICT ATTORNEY-E	700,904	563,249	526,825	80.4%	91.3%	6.9%	36,424.26



Wasco County Monthly Report

General Fund - Expenditures - May 2018

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
PLANNING-E	752,362	621,799	618,617	82.6%	81.5%	0.5%	3,181.85
PUBLIC WORKS-E	50,242	41,472	65,450	82.5%	96.8%	-36.6%	(23,977.48)
PREVENTION DIVISION-E	618,723	558,397	509,752	90.2%	95.5%	9.5%	48,645.45
NON-DEPARTMENTAL EXPENDITURES-E							
GENERAL FUND EXPENDITURES-E							
TRANSFERS OUT-E							
TRANSFER TO 911 COMMUNICATIONS FUND	183,987	168,655	221,065	91.7%	84.7%	-23.7%	(52,410.38)
TRANSFER TO CAP ACQUISITION FUND	700,000	700,000	825,000	100.0%	91.7%	-15.2%	(125,000.00)
TRANSFER TO COUNTY FAIR FUND	29,000	29,000	26,583	100.0%	91.7%	9.1%	2,416.63
TRANSFER TO FACILITIES CAPITAL REPLACEME	700,000	700,000	825,000	100.0%	91.7%	-15.2%	(125,000.00)
TRANSFER TO OPERATING RESERVE	700,000	700,000	733,333	100.0%	91.7%	-4.5%	(33,333.37)
TRANSFERS TO MUSEUM FUND	17,500	17,500	16,042	100.0%	91.7%	9.1%	1,458.37
TRANSFERS OUT-E Total	2,330,487	2,315,155	2,647,024	99.3%	91.0%	-12.5%	(331,868.75)
GENERAL FUND EXPENDITURES-E Total	2,330,487	2,315,155	2,647,024	99.3%	91.0%	-12.5%	(331,868.75)
NON-DEPARTMENTAL EXPENDITURES-E Total	2,330,487	2,315,155	2,647,024	99.3%	91.0%	-12.5%	(331,868.75)
GENERAL FUND Total	13,880,249	12,013,476	12,775,831	86.6%	85.4%	-6.0%	(762,355.36)
Expense Total	13,880,249	12,013,476	12,775,831	86.6%	85.4%	-6.0%	(762,355.36)



Wasco County Monthly Report

Public Works - Revenue Expense - May 2018

Filters

Fd	202
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
PUBLIC WORKS FUND							
NON-DEPARTMENTAL RESOURCES-R							
PUBLIC WORKS RESOURCES-R							
INVESTMENT EARNINGS-R	35,000	26,898	44,247	76.9%	187.5%	-39.2%	(17,348.40)
TRANSFERS IN-R	220,495	194,658	-	88.3%	#DIV/0!	#DIV/0!	194,657.55
INTERNAL SERVICES-R	3,180	2,915	2,915	91.7%	91.7%	0.0%	-
PUBLIC WORKS RESOURCES-R Total	258,675	224,471	47,162	86.8%	176.1%	376.0%	177,309.15
NON-DEPARTMENTAL RESOURCES-R Total	258,675	224,471	47,162	86.8%	176.1%	376.0%	177,309.15
PUBLIC WORKS-R							
PUBLIC WORKS-R							
LICENSES FEES & PERMITS-R	8,500	12,446	11,214	146.4%	112.1%	11.0%	1,231.50
INTERGOV'T REV - NON SINGLE AUDIT-R							
MOTOR VEHICLE FUNDS	1,975,000	1,678,694	1,582,635	85.0%	75.3%	6.1%	96,058.95
STATE GRANT/REIMBURSEMENT	50,000	54,240	13,390	108.5%	44.6%	305.1%	40,850.00
STP FUND EXCHANGE	266,519	-	338,081	0.0%	140.9%	-100.0%	(338,080.86)
INTERGOV'T REV - NON SINGLE AUDIT-R Total	2,291,519	1,732,934	1,934,106	75.6%	81.6%	-10.4%	(201,171.91)
INTERGOV'T REV - SINGLE AUDIT-R	122,768	513,823	114,817	418.5%	114.6%	347.5%	399,006.58
MISCELLANEOUS-R	1,000	13,242	22,948	1324.2%	2294.8%	-42.3%	(9,706.12)
SALE OF FIXED ASSETS-R	10,000	401	908	4.0%	9.1%	-55.8%	(506.25)
CHARGES FOR SERVICES-R	160,000	203,421	158,723	127.1%	81.0%	28.2%	44,698.46
PUBLIC WORKS-R Total	2,593,787	2,476,268	2,242,715	95.5%	83.4%	10.4%	233,552.26
WEED & PEST-R							
CHARGES FOR SERVICES-R	220,000	286,801	-	130.4%	#DIV/0!	#DIV/0!	286,801.17



Wasco County Monthly Report

Public Works - Revenue Expense - May 2018

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
WEED & PEST-R Total	220,000	286,801	-	130.4%	#DIV/0!	#DIV/0!	286,801.17
PUBLIC WORKS-R Total	2,813,787	2,763,069	2,242,715	98.2%	83.4%	23.2%	520,353.43
PUBLIC WORKS FUND Total	3,072,462	2,987,540	2,289,877	97.2%	84.3%	30.5%	697,662.58
Revenue Total	3,072,462	2,987,540	2,289,877	97.2%	84.3%	30.5%	697,662.58
Expense							
PUBLIC WORKS FUND							
PUBLIC WORKS-E							
PUBLIC WORKS-E							
PERSONAL SERVICES-E	1,873,929	1,552,621	1,467,146	82.9%	90.3%	5.8%	85,475.02
MATERIALS & SERVICES-E	1,247,740	965,515	943,481	77.4%	70.8%	2.3%	22,034.21
CAPITAL OUTLAY-E	235,000	7,659	-	3.3%	0.0%	#DIV/0!	7,659.00
PUBLIC WORKS-E Total	3,356,669	2,525,796	2,410,627	75.2%	75.6%	4.8%	115,168.23
WEED & PEST-E	281,636	202,375	-	71.9%	#DIV/0!	#DIV/0!	202,375.48
PUBLIC WORKS-E Total	3,638,305	2,728,171	2,410,627	75.0%	75.6%	13.2%	317,543.71
NON-DEPARTMENTAL EXPENDITURES-E							
PUBLIC WORKS EXPENDITURES-E	2,000,000	2,000,000	-	100.0%	#DIV/0!	#DIV/0!	2,000,000.00
NON-DEPARTMENTAL EXPENDITURES-E Total	2,000,000	2,000,000	-	100.0%	#DIV/0!	#DIV/0!	2,000,000.00
PUBLIC WORKS FUND Total	5,638,305	4,728,171	2,410,627	83.9%	75.6%	96.1%	2,317,543.71
Expense Total	5,638,305	4,728,171	2,410,627	83.9%	75.6%	96.1%	2,317,543.71



Wasco County Monthly Report

All Funds Revenue Expense Summary - May 2018

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
Revenue							
911 COMMUNICATIONS FUND	1,104,948	875,804	970,501	79.3%	97.6%	-9.8%	(94,696.66)
911 EQUIPMENT RESERVE	1,500	1,615	2,012	107.7%	167.7%	-19.7%	(396.94)
CDBG GRANT FUND	5,243,672	19,359	349,479	0.4%	6.4%	-94.5%	(330,120.02)
CLERK RECORDS FUND	7,475	9,288	9,329	124.2%	125.6%	-0.4%	(40.86)
COMMUNITY CORRECTIONS FUND	1,604,324	1,669,917	1,510,438	104.1%	100.3%	10.6%	159,478.74
COUNTY FAIR FUND	202,150	183,932	185,265	91.0%	109.3%	-0.7%	(1,333.57)
COUNTY SCHOOL FUND	287,200	241,461	102,461	84.1%	36.6%	135.7%	139,000.57
COURT FACILITIES SECURITY FUND	27,600	26,816	24,765	97.2%	642.4%	8.3%	2,050.56
DISTRICT ATTORNEY	4,100	4,257	4,638	103.8%	178.4%	-8.2%	(381.14)
FACILITY CAPITAL RESERVE	714,000	734,033	843,379	102.8%	92.5%	-13.0%	(109,345.64)
FOREST HEALTH PROGRAM FUND	380	43,167	1,379	11359.7%	362.8%	3031.2%	41,788.40
GENERAL FUND	12,867,682	12,750,305	13,038,154	99.1%	97.4%	-2.2%	(287,848.39)
GENERAL OPERATING RESERVE	714,000	735,488	753,562	103.0%	92.8%	-2.4%	(18,074.72)
HOUSEHOLD HAZARDOUS WASTE FUND	327,300	357,837	267,413	109.3%	80.7%	33.8%	90,423.70
KRAMER FIELD FUND	165	345	277	209.4%	167.9%	24.7%	68.38
LAND CORNER PRESERVATION FUND	34,500	31,172	31,004	90.4%	95.5%	0.5%	167.95
LAW LIBRARY FUND	30,700	25,502	26,740	83.1%	104.0%	-4.6%	(1,237.93)
MUSEUM	92,700	87,665	101,586	94.6%	90.3%	-13.7%	(13,921.04)
PARKS FUND	82,575	71,426	73,447	86.5%	104.4%	-2.8%	(2,020.38)
PUBLIC WORKS FUND	3,072,462	2,987,540	2,289,877	97.2%	84.3%	30.5%	697,662.58
ROAD RESERVE FUND	2,017,000	2,047,994	23,601	101.5%	157.3%	8577.6%	2,024,392.91
SPECIAL ECON DEV PAYMENTS FUND	1,242,200	1,210,252	1,198,123	97.4%	96.5%	1.0%	12,128.57
WEED & PEST CONTROL FUND	-	9	195,067	#DIV/0!	91.1%	-100.0%	(195,057.60)



Wasco County Monthly Report

All Funds Revenue Expense Summary - May 2018

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
YOUTH THINK FUND	160,963	119,528	117,644	74.3%	79.7%	1.6%	1,884.26
CAPITAL ACQUISITIONS FUND	715,000	732,049	845,586	102.4%	92.7%	-13.4%	(113,537.30)
Revenue Total	30,554,596	24,966,759	22,965,725	81.7%	78.2%	8.7%	2,001,034.43
Expense							
911 COMMUNICATIONS FUND	1,054,325	928,188	902,351	88.0%	90.2%	2.9%	25,837.08
911 EQUIPMENT RESERVE	303,837	243,407	-	80.1%	0.0%	#DIV/0!	243,407.00
CDBG GRANT FUND	5,365,122	59,178	265,816	1.1%	4.8%	-77.7%	(206,637.80)
CLERK RECORDS FUND	18,500	3,129	8,698	16.9%	17.1%	-64.0%	(5,568.26)
COMMUNITY CORRECTIONS FUND	1,813,324	1,645,809	1,174,307	90.8%	61.8%	40.2%	471,502.65
COUNTY FAIR FUND	187,313	175,873	192,705	93.9%	86.2%	-8.7%	(16,832.58)
COUNTY SCHOOL FUND	312,550	-	89,730	0.0%	30.9%	-100.0%	(89,730.03)
COURT FACILITIES SECURITY FUND	43,000	2,482	-	5.8%	0.0%	#DIV/0!	2,482.22
DISTRICT ATTORNEY	17,400	7,524	6,437	43.2%	30.2%	16.9%	1,087.32
FACILITY CAPITAL RESERVE	3,429,005	-	22,917	0.0%	0.8%	-100.0%	(22,916.63)
FOREST HEALTH PROGRAM FUND	75,000	-	-	0.0%	0.0%	#DIV/0!	-
GENERAL FUND	13,880,249	12,013,476	12,775,831	86.6%	85.4%	-6.0%	(762,355.36)
GENERAL OPERATING RESERVE	3,607,552	128,635	-	3.6%	0.0%	#DIV/0!	128,635.00
HOUSEHOLD HAZARDOUS WASTE FUND	356,801	256,634	247,574	71.9%	62.3%	3.7%	9,060.25
KRAMER FIELD FUND	33,434	-	-	0.0%	0.0%	#DIV/0!	-
LAND CORNER PRESERVATION FUND	23,421	19,562	52,488	83.5%	75.5%	-62.7%	(32,926.19)
LAW LIBRARY FUND	46,984	20,678	19,286	44.0%	40.2%	7.2%	1,391.34
MUSEUM	106,230	66,614	66,400	62.7%	24.1%	0.3%	213.47
PARKS FUND	74,562	54,772	39,980	73.5%	46.9%	37.0%	14,792.17
PUBLIC WORKS FUND	5,638,305	4,728,171	2,410,627	83.9%	75.6%	96.1%	2,317,543.71
ROAD RESERVE FUND	4,850,437	-	-	0.0%	0.0%	#DIV/0!	-
SPECIAL ECON DEV PAYMENTS FUND	1,306,283	1,196,818	1,811,771	91.6%	85.0%	-33.9%	(614,953.25)
WEED & PEST CONTROL FUND	220,495	194,658	205,691	88.3%	81.5%	-5.4%	(11,033.45)
YOUTH THINK FUND	163,659	109,235	122,763	66.7%	58.5%	-11.0%	(13,528.10)
CAPITAL ACQUISITIONS FUND	3,709,600	273,838	5,000	7.4%	0.2%	5376.8%	268,838.00
Expense Total	46,637,388	22,128,680	20,420,372	47.4%	48.4%	8.4%	1,708,308.56



Wasco County Monthly Report Personnel - All Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND							
ASSESSMENT & TAXATION-E	674,206	618,758	593,894	91.8%	77.6%	4.2%	24,863.99
COUNTY CLERK-E	266,274	250,651	245,463	94.1%	88.3%	2.1%	5,188.18
SHERIFF-E	2,074,603	1,843,657	1,762,277	88.9%	88.3%	4.6%	81,380.27
ADMINISTRATIVE SERVICES-E	1,693,128	1,573,820	1,450,426	93.0%	85.6%	8.5%	123,394.12
ADMINISTRATION-E	136,294	117,650	119,594	86.3%	78.5%	-1.6%	(1,943.81)
DISTRICT ATTORNEY-E	605,092	484,835	471,972	80.1%	91.1%	2.7%	12,862.97
PLANNING-E	681,466	583,240	577,778	85.6%	81.3%	0.9%	5,462.58
PUBLIC WORKS-E	38,327	33,202	59,534	86.6%	105.0%	-44.2%	(26,332.05)
PREVENTION DIVISION-E	580,443	531,449	483,033	91.6%	96.2%	10.0%	48,415.76
GENERAL FUND Total	6,749,833	6,037,262	5,763,970	89.4%	86.3%	4.7%	273,292.01
PUBLIC WORKS FUND	1,972,165	1,647,506	1,467,146	83.5%	90.3%	12.3%	180,359.33
911 COMMUNICATIONS FUND	856,332	776,238	757,967	90.6%	91.9%	2.4%	18,270.99
COMMUNITY CORRECTIONS FUND	727,984	648,041	588,185	89.0%	87.0%	10.2%	59,856.50
COUNTY FAIR FUND	21,362	19,391	20,294	90.8%	46.0%	-4.4%	(902.52)
HOUSEHOLD HAZARDOUS WASTE FUND	92,176	96,618	93,968	104.8%	79.9%	2.8%	2,649.53
LAND CORNER PRESERVATION FUND	17,920	17,062	49,296	95.2%	88.0%	-65.4%	(32,234.56)
MUSEUM	34,428	32,490	26,241	94.4%	58.7%	23.8%	6,249.80
PARKS FUND	26,111	23,784	13,529	91.1%	37.2%	75.8%	10,255.14
WEED & PEST CONTROL FUND	-	-	92,377	#DIV/0!	98.7%	-100.0%	(92,377.02)
YOUTH THINK FUND	78,616	73,997	69,404	94.1%	93.8%	6.6%	4,592.86
Expense Total	10,576,927	9,372,389	8,942,377	88.6%	87.1%	4.8%	430,012.06



Wasco County Monthly Report

Materials and Services All Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND	4,185,543	3,454,108	3,972,368	82.5%	83.3%	-13.0%	(518,259.92)
PUBLIC WORKS FUND	1,406,140	1,073,007	943,481	76.3%	70.8%	13.7%	129,525.38
911 COMMUNICATIONS FUND	197,993	151,950	144,384	76.7%	82.5%	5.2%	7,566.09
CLERK RECORDS FUND	13,500	3,129	8,698	23.2%	28.2%	-64.0%	(5,568.26)
COMMUNITY CORRECTIONS FUND	1,000,340	912,656	246,101	91.2%	28.8%	270.8%	666,555.15
COUNTY FAIR FUND	165,950	156,481	172,411	94.3%	96.0%	-9.2%	(15,930.06)
COUNTY SCHOOL FUND	312,550	-	89,730	0.0%	30.9%	-100.0%	(89,730.03)
COURT FACILITIES SECURITY FUND	43,000	2,482	-	5.8%	0.0%	#DIV/0!	2,482.22
DISTRICT ATTORNEY	15,600	5,724	4,787	36.7%	24.5%	19.6%	937.32
FOREST HEALTH PROGRAM FUND	-	-	-	#DIV/0!	0.0%	#DIV/0!	-
HOUSEHOLD HAZARDOUS WASTE FUND	253,125	149,016	153,606	58.9%	61.0%	-3.0%	(4,589.28)
KRAMER FIELD FUND	33,434	-	-	0.0%	0.0%	#DIV/0!	-
LAND CORNER PRESERVATION FUND	3,000	-	900	0.0%	30.0%	-100.0%	(900.00)
LAW LIBRARY FUND	46,984	20,678	11,953	44.0%	29.9%	73.0%	8,724.71
MUSEUM	71,800	31,624	39,779	44.0%	63.4%	-20.5%	(8,155.67)
PARKS FUND	48,450	30,988	26,451	64.0%	54.1%	17.2%	4,537.03
SPECIAL ECON DEV PAYMENTS FUND	716,283	691,141	895,425	96.5%	79.2%	-22.8%	(204,283.55)
WEED & PEST CONTROL FUND	-	-	113,314	#DIV/0!	71.4%	-100.0%	(113,313.98)
YOUTH THINK FUND	85,043	35,239	53,360	41.4%	39.3%	-34.0%	(18,120.96)
Expense Total	8,598,735	6,718,224	6,876,747	78.1%	72.0%	-2.3%	(158,523.81)



Wasco County Monthly Report

Capital All Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	53000

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Budget Executed	Budget Executed	Year % Change	
Expense							
GENERAL FUND							
COUNTY CLERK-E	1	-	-	0.0%	#DIV/0!	#DIV/0!	-
SHERIFF-E	52,185	-	56,404	0.0%	76.4%	-100.0%	(56,403.61)
ADMINISTRATIVE SERVICES-E	406,750	23,500	221,943	5.8%	53.3%	-89.4%	(198,442.68)
ADMINISTRATION-E	155,450	183,450	110,344	118.0%	99.9%	66.3%	73,106.08
DISTRICT ATTORNEY-E	-	-	3,778	#DIV/0!	#DIV/0!	-100.0%	(3,778.49)
GENERAL FUND Total	614,386	206,950	392,469	33.7%	65.3%	-47.3%	(185,518.70)
PUBLIC WORKS FUND	260,000	7,659	-	2.9%	0.0%	#DIV/0!	7,659.00
COUNTY FAIR FUND	1	-	-	0.0%	#DIV/0!	#DIV/0!	-
LAND CORNER PRESERVATION FUND	1	-	-	0.0%	0.0%	#DIV/0!	-
HOUSEHOLD HAZARDOUS WASTE FUND	11,500	11,000	-	95.7%	0.0%	#DIV/0!	11,000.00
MUSEUM	2	2,500	381	125000.0%	0.2%	556.8%	2,119.34
PARKS FUND	1	-	-	0.0%	#DIV/0!	#DIV/0!	-
COMMUNITY CORRECTIONS FUND	85,000	85,112	-	100.1%	#DIV/0!	#DIV/0!	85,112.00
CLERK RECORDS FUND	5,000	-	-	0.0%	0.0%	#DIV/0!	-
ROAD RESERVE FUND	4,850,437	-	-	0.0%	0.0%	#DIV/0!	-
CAPITAL ACQUISITIONS FUND	3,709,600	273,838	5,000	7.4%	0.2%	5376.8%	268,838.00
911 EQUIPMENT RESERVE	241,795	181,365	-	75.0%	0.0%	#DIV/0!	181,365.00
FACILITY CAPITAL RESERVE	3,429,005	-	-	0.0%	0.0%	#DIV/0!	-
GENERAL OPERATING RESERVE	3,607,552	128,635	-	3.6%	0.0%	#DIV/0!	128,635.00
CDBG GRANT FUND	5,365,122	59,178	265,816	1.1%	4.8%	-77.7%	(206,637.80)
Expense Total	22,179,402	956,237	663,665	4.3%	3.7%	44.1%	292,571.84

Wasco County Monthly Report

Transfers All Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data							
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Transfer In							
911 COMMUNICATIONS FUND	246,029	230,697	221,065	93.8%	91.7%	4.4%	9,631.62
COUNTY FAIR FUND	29,000	29,000	26,583	100.0%	91.7%	9.1%	2,416.63
FACILITY CAPITAL RESERVE	700,000	700,000	825,000	100.0%	91.7%	-15.2%	(125,000.00)
GENERAL FUND	664,300	504,976	1,290,558	76.0%	83.4%	-60.9%	(785,582.30)
GENERAL OPERATING RESERVE	700,000	700,000	733,333	100.0%	91.7%	-4.5%	(33,333.37)
MUSEUM	22,500	22,500	16,042	100.0%	91.7%	40.3%	6,458.37
PUBLIC WORKS FUND	220,495	194,658	-	88.3%	#DIV/0!	#DIV/0!	194,657.55
ROAD RESERVE FUND	2,000,000	2,000,000	-	100.0%	#DIV/0!	#DIV/0!	2,000,000.00
CAPITAL ACQUISITIONS FUND	700,000	700,000	825,000	100.0%	91.7%	-15.2%	(125,000.00)
Transfer In Total	5,282,324	5,081,830	3,937,582	96.2%	88.8%	29.1%	1,144,248.50
Transfer Out							
911 EQUIPMENT RESERVE							
NON-DEPARTMENTAL EXPENDITURES-E	62,042	62,042	-	100.0%	#DIV/0!	#DIV/0!	62,042.00
911 EQUIPMENT RESERVE Total	62,042	62,042	-	100.0%	#DIV/0!	#DIV/0!	62,042.00
COMMUNITY CORRECTIONS FUND	-	-	340,021	#DIV/0!	91.7%	-100.0%	(340,021.00)
DISTRICT ATTORNEY	1,800	1,800	1,650	100.0%	91.7%	9.1%	150.00
FACILITY CAPITAL RESERVE	-	-	22,917	#DIV/0!	25.4%	-100.0%	(22,916.63)
FOREST HEALTH PROGRAM FUND	75,000	-	-	0.0%	0.0%	#DIV/0!	-
GENERAL FUND	2,330,487	2,315,155	2,647,024	99.3%	91.0%	-12.5%	(331,868.75)
LAND CORNER PRESERVATION FUND	2,500	2,500	2,292	100.0%	91.7%	9.1%	208.37
LAW LIBRARY FUND	-	-	7,333	#DIV/0!	91.7%	-100.0%	(7,333.37)
PUBLIC WORKS FUND	2,000,000	2,000,000	-	100.0%	#DIV/0!	#DIV/0!	2,000,000.00
SPECIAL ECON DEV PAYMENTS FUND	590,000	505,676	916,346	85.7%	91.7%	-44.8%	(410,669.70)
WEED & PEST CONTROL FUND	220,495	194,658	-	88.3%	#DIV/0!	#DIV/0!	194,657.55

Wasco County Monthly Report
Transfers All Funds - May 2018

Transfer Out Total	5,282,324	5,081,830	3,937,582	96.2%	88.4%	29.1%	1,144,248.47
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Wasco County Monthly Report Reserve Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
FACILITY CAPITAL RESERVE	714,000	734,033	843,379	102.8%	92.5%	-13.0%	(109,345.64)
GENERAL OPERATING RESERVE	714,000	735,488	753,562	103.0%	92.8%	-2.4%	(18,074.72)
ROAD RESERVE FUND	2,017,000	2,047,994	23,601	101.5%	157.3%	8577.6%	2,024,392.91
CAPITAL ACQUISITIONS FUND	715,000	732,049	845,586	102.4%	92.7%	-13.4%	(113,537.30)
Revenue Total	4,160,000	4,249,563	2,466,128	102.2%	93.0%	72.3%	1,783,435.25
Expense							
FACILITY CAPITAL RESERVE	3,429,005	-	22,917	0.0%	0.8%	-100.0%	(22,916.63)
GENERAL OPERATING RESERVE	3,607,552	128,635	-	3.6%	0.0%	#DIV/0!	128,635.00
ROAD RESERVE FUND	4,850,437	-	-	0.0%	0.0%	#DIV/0!	-
CAPITAL ACQUISITIONS FUND	3,709,600	273,838	5,000	7.4%	0.2%	5376.8%	268,838.00
Expense Total	15,596,594	402,473	27,917	2.6%	0.3%	1341.7%	374,556.37



Wasco County Monthly Report Investment/Interest All Funds - May 2018

Filters

Fd	(Multiple Items)
Cat	417

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
INTEREST EARNED	149,420	339,527	216,254	227.2%	181.9%	57.0%	123,273.14
LID INTEREST	-	-	-	#DIV/0!	0.0%	#DIV/0!	-
UNSEG TAX INTEREST EARNED	200	47	4,371	23.7%	2185.5%	-98.9%	(4,323.69)
Revenue Total	149,620	339,574	220,625	227.0%	185.1%	53.9%	118,949.45

PERS Recap
For the Year Ended 6/30/2018
Create using PERS Monthly Invoice
Wasco County

6%

	PERS WAGES	EMPLOYEE PERS SHARE	EMPLOYERS SHARE	PERS Units	Social Security	Rounding	Adjustments	Total Remittance	PERS Invoice	variance
JULY	548,853.32	32,931.28	78,424.18	9.52	-	-	7,119.01	118,483.99	118,483.99	-
AUGUST	556,888.92	33,735.84	86,274.94	9.52	-	-	(1,234.05)	118,786.25	118,786.25	-
SEPTEMBER	570,556.67	34,233.47	88,395.13	9.52	-	-	1,161.06	123,799.18	123,799.18	-
OCTOBER	544,518.14	32,444.39	84,056.74	9.52	-	11.64	432.29	116,954.58	116,954.58	-
NOVEMBER	551,418.53	33,543.77	85,677.75	26.16	-	35.25	(458.51)	118,824.42	118,824.42	-
DECEMBER	543,473.13	32,382.71	82,603.80	26.16	-	-	1,135.74	116,148.41	116,148.41	-
JANUARY	545,058.57	32,791.02	83,603.08	26.16	-	41.21	(87.33)	116,374.14	116,374.14	-
FEBRUARY	549,777.81	32,986.84	84,050.60	26.16	-	-	252.53	117,316.13	117,316.13	-
MARCH	532,802.69	31,968.31	81,267.03	22.56	-	(0.05)	252.61	113,510.46	113,510.46	(0.00)
APRIL	541,246.52	32,677.91	82,073.10	22.56	-	(0.06)	177.99	114,951.50	114,951.50	-
MAY	553,814.97	33,026.04	83,782.78	22.56	115.50	(0.12)	718.93	117,665.69	117,665.69	-
Total	6,038,409.27	362,721.58	920,209.13	210.40	115.50	87.87	9,470.27	1,292,814.75	1,292,814.75	(0.00)

April 2018 AP GL to Subledger reconciliation

Open AP invoice Report

21101

Fund	Fund Name	AP Report	GL + void	Difference	% Variance
101	General	16,228.78	16,228.78	-	0.0%
202	Public Works	32,295.87	32,295.87	-	0.0%
203	County Fair	70.06	70.06	-	0.0%
205	Land Corner Preservation	-	-	-	#DIV/0!
207	Household Hazardous Waste	13,064.24	13,064.24	-	0.0%
208	Special Economic Development	-	-	-	#DIV/0!
209	Law Library	-	-	-	#DIV/0!
210	District Attorney	-	-	-	#DIV/0!
211	Museum	710.76	710.76	-	0.0%
219	Weed & Pest Control	46.88	46.88	-	0.0%
220	911 Communications	622.68	622.68	-	0.0%
223	Parks	-	-	-	#DIV/0!
227	Community Corrections	-	-	-	#DIV/0!
229	Court Facilities Security	-	-	-	#DIV/0!
232	Youth Think	-	-	-	#DIV/0!
330	CDBFG Grant	-	-	-	#DIV/0!
704	Mint	-	-	-	#DIV/0!
706	Library District	-	-	-	#DIV/0!
786	Property Tax Collection Trust	-	-	-	#DIV/0!
859	"PORT - in Lieu of payment	-	-	-	#DIV/0!

PERS check voided 04/30/2018 #1656 \$56,183.21

Prepared by Tawnya 5/8/18

Reviewed by Mike M 5/10/18

Reworked by Mike M 5/11/18

April AR General Ledger to AR Subledger Reconciliation

Fund	GL 13201	GL Adj	GL	AR Aging by Fund Report	Not in Subledger	AR Adjusted	GL - AR Adjusted
101	1,536.85	-	1,536.85	1,536.85	-	1,536.85	-
202	6,314.68	-	6,314.68	6,314.68	-	6,314.68	-
203	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-
207	-	-	-	-	-	-	-
208	-	-	-	-	-	-	-
210	-	-	-	-	-	-	-
211	-	-	-	-	-	-	-
219	-	-	-	-	-	-	-
220	2,000.00	-	2,000.00	2,000.00	-	2,000.00	-
223	-	-	-	-	-	-	-
227	-	-	-	-	-	-	-
229	-	-	-	-	-	-	-
232	-	-	-	-	-	-	-
237	-	-	-	-	-	-	-
330	-	-	-	-	-	-	-
704	-	-	-	-	-	-	-
705	-	-	-	-	-	-	-
706	-	-	-	-	-	-	-
707	-	-	-	-	-	-	-
783	-	-	-	-	-	-	-
Total	9,851.53	-	9,851.53	9,851.53	-	9,851.53	-

Fund	GL 25101	GL Adj	GL	AR Report	Not in Subledger	AR Adjusted	GL - AR Adjusted
101	(158.82)	-	(158.82)	-	(158.82)	(158.82)	-
					Detail		
					(0.30) AR On account RC0002214		
					(158.52) AR On account RC0002224		
					<u>(158.82)</u>		

Fund	GL 13301	GL Adj	GL	AR Report	Not in Subledger	AR Adjusted	GL - AR Adjusted
Total	-	-	-	-	-	-	-

Recon Mike M 5/11/18

May 2018 Ascend to Eden Tax Receivable Reconciliation

Eden Fund & Name	Eden GL & Name	tax_year	Sum of beg_bal	Sum of certs	Sum of receipts	Sum of end_bal	Eden GL	Ascend - Eden
101 - General Fund	101.13101 - Property Taxes Principal Receivable		582,073.50	9,030,100.54	8,977,067.80	635,106.24	635,106.24	-
	101.13102 - Property Taxes Interest Receivable		3,873.07	53,988.28	51,343.74	6,517.61	6,517.61	-
	101.13103 - Miscellaneous Receivable		25,093.64	11,513.89	17,688.74	18,918.79	18,918.79	-
706 - Library District	706.13101 - Property Taxes Principal Receivable		89,296.86	1,392,658.53	1,384,496.57	97,458.82	97,458.82	-
	706.13102 - Property Taxes Interest Receivable		383.31	5,258.28	5,126.18	515.41	515.41	-
707 - 4H OSU Extension	707.13101 - Property Taxes Principal Receivable		33,786.62	527,032.29	523,940.69	36,878.22	36,878.22	-
	707.13102 - Property Taxes Interest Receivable		144.84	1,989.90	1,939.88	194.86	194.86	-
801 - Central OR CC	801.13101 - Property Taxes Principal Receivable		472.06	7,634.81	7,580.16	526.71	526.71	-
	801.13102 - Property Taxes Interest Receivable		3.09	43.78	41.71	5.16	5.16	-
802 - CGCC	802.13101 - Property Taxes Principal Receivable		87,906.13	1,293,376.56	1,287,379.73	93,902.96	93,902.96	-
	802.13102 - Property Taxes Interest Receivable		776.85	8,145.55	7,651.75	1,270.65	1,270.65	-
803 - ESD North Central	803.13101 - Property Taxes Principal Receivable		331.89	5,954.69	5,894.02	392.56	392.56	-
	803.13102 - Property Taxes Interest Receivable		1.39	29.93	27.78	3.54	3.54	-
804 - Region 9 ESD	804.13101 - Property Taxes Principal Receivable		62,858.09	977,344.96	971,640.07	68,562.98	68,562.98	-
	804.13102 - Property Taxes Interest Receivable		411.30	5,933.80	5,564.64	780.46	780.46	-
806 - Jefferson ESD	806.13101 - Property Taxes Principal Receivable		353.01	5,369.98	5,340.22	382.77	382.77	-
	806.13102 - Property Taxes Interest Receivable		2.29	33.57	31.04	4.82	4.82	-
807 - School District 12	807.13101 - Property Taxes Principal Receivable		119,465.43	1,765,233.32	1,757,503.47	127,195.28	127,195.28	-
	807.13102 - Property Taxes Interest Receivable		809.04	12,161.70	10,625.43	2,345.31	2,345.31	-
808 - School District 21	808.13101 - Property Taxes Principal Receivable		517,885.88	8,003,253.63	7,958,108.52	563,030.99	563,030.99	-
	808.13102 - Property Taxes Interest Receivable		3,411.06	47,830.82	45,890.26	5,351.62	5,351.62	-
809 - School District 21J	809.13101 - Property Taxes Principal Receivable		495.57	8,093.90	8,033.18	556.29	556.29	-
	809.13102 - Property Taxes Interest Receivable		2.26	43.09	41.67	3.68	3.68	-
810 - School District 29	810.13101 - Property Taxes Principal Receivable		104,720.01	1,518,959.14	1,513,020.97	110,658.18	110,658.18	-
	810.13102 - Property Taxes Interest Receivable		652.56	9,687.44	9,132.11	1,207.89	1,207.89	-
812 - School District 59	812.13101 - Property Taxes Principal Receivable		10,503.59	160,620.44	159,769.43	11,354.60	11,354.60	-
	812.13102 - Property Taxes Interest Receivable		74.18	998.95	946.18	126.95	126.95	-
814 - School District 67	814.13101 - Property Taxes Principal Receivable		175.31	3,789.18	3,733.22	231.27	231.27	-
	814.13102 - Property Taxes Interest Receivable		0.76	15.46	14.46	1.76	1.76	-
817 - School District 9	817.13101 - Property Taxes Principal Receivable		187.14	-	-	187.14	187.14	-
	817.13102 - Property Taxes Interest Receivable		0.03	487.57	-	487.60	487.60	-
818 - S Wasco SD 1	818.13101 - Property Taxes Principal Receivable		94,669.38	1,489,227.19	1,480,016.31	103,880.26	103,880.26	-
	818.13102 - Property Taxes Interest Receivable		608.26	9,012.26	8,359.49	1,261.03	1,261.03	-
830 - Antelope	830.13101 - Property Taxes Principal Receivable		166.98	4,423.68	4,345.11	245.55	245.55	-
	830.13102 - Property Taxes Interest Receivable		1.45	18.83	14.16	6.12	6.12	-
831 - Dufur	831.13101 - Property Taxes Principal Receivable		5,329.36	69,282.23	69,277.15	5,334.44	5,334.44	-
	831.13102 - Property Taxes Interest Receivable		25.69	338.38	318.24	45.83	45.83	-
832 - Maupin	832.13101 - Property Taxes Principal Receivable		17,209.77	275,952.31	274,109.41	19,052.67	19,052.67	-
	832.13102 - Property Taxes Interest Receivable		70.02	1,015.85	972.19	113.68	113.68	-
833 - Mosier	833.13101 - Property Taxes Principal Receivable		4,218.84	67,629.99	67,177.17	4,671.66	4,671.66	-
	833.13102 - Property Taxes Interest Receivable		18.24	253.86	242.97	29.13	29.13	-
835 - Shaniko	835.13101 - Property Taxes Principal Receivable		155.12	5,358.65	5,240.33	273.44	273.44	-
	835.13102 - Property Taxes Interest Receivable		(0.01)	5.56	5.34	0.21	0.21	-
836 - The Dalles	836.13101 - Property Taxes Principal Receivable		195,465.31	3,023,723.69	3,006,627.59	212,561.41	212,561.41	-
	836.13102 - Property Taxes Interest Receivable		846.44	11,825.42	11,201.35	1,470.51	1,470.51	-
850 - The Dalles Assmt	850.13101 - Property Taxes Principal Receivable		3,813.43	67,424.17	66,751.03	4,486.57	4,486.57	-

May 2018 Ascend to Eden Tax Receivable Reconciliation

Eden Fund & Name	Eden GL & Name	tax_year	Sum of beg_bal	Sum of certs	Sum of receipts	Sum of end_bal	Eden GL	Ascend - Eden
	850.13102 - Property Taxes Interest Receivable		18.32	216.59	206.85	28.06	28.06	-
851 - Dufur Recreation	851.13101 - Property Taxes Principal Receivable		7,677.86	115,989.63	115,413.09	8,254.40	8,254.40	-
	851.13102 - Property Taxes Interest Receivable		33.84	463.66	443.10	54.40	54.40	-
852 - Jefferson Co School	852.13101 - Property Taxes Principal Receivable		660.16	10,067.81	10,012.78	715.19	715.19	-
	852.13102 - Property Taxes Interest Receivable		2.90	39.17	37.69	4.38	4.38	-
853 - Juniper Flats Fire	853.13101 - Property Taxes Principal Receivable		5,311.45	79,546.13	79,169.35	5,688.23	5,688.23	-
	853.13102 - Property Taxes Interest Receivable		22.11	315.05	301.67	35.49	35.49	-
854 - Mid-Col Fire Rescue	854.13101 - Property Taxes Principal Receivable		202,770.45	3,037,494.01	3,023,116.84	217,147.62	217,147.62	-
	854.13102 - Property Taxes Interest Receivable		874.39	12,105.27	11,575.53	1,404.13	1,404.13	-
856 - Mosier Rural Fire	856.13101 - Property Taxes Principal Receivable		14.12	(0.67)	-	13.45	13.45	-
	856.13102 - Property Taxes Interest Receivable		0.36	4.16	-	4.52	4.52	-
857 - N Wasco Parks & Rec	857.13101 - Property Taxes Principal Receivable		71,251.21	1,128,248.08	1,120,985.12	78,514.17	78,514.17	-
	857.13102 - Property Taxes Interest Receivable		237.07	4,189.11	4,007.22	418.96	418.96	-
858 - NORCOR	858.13101 - Property Taxes Principal Receivable		19,579.98	(258.99)	8,663.25	10,657.74	10,657.74	-
	858.13102 - Property Taxes Interest Receivable		151.81	1,542.56	1,460.58	233.79	233.79	-
860 - Port of The Dalles	860.13101 - Property Taxes Principal Receivable		20,624.13	320,686.65	318,806.88	22,503.90	22,503.90	-
	860.13102 - Property Taxes Interest Receivable		88.66	1,305.81	1,180.73	213.74	213.74	-
861 - White River Health	861.13101 - Property Taxes Principal Receivable		14,558.98	230,391.27	228,950.67	15,999.58	15,999.58	-
	861.13102 - Property Taxes Interest Receivable		62.05	870.11	843.12	89.04	89.04	-
862 - Wasco Soil Conservation	862.13101 - Property Taxes Principal Receivable		32,177.70	517,568.98	513,978.54	35,768.14	35,768.14	-
	862.13102 - Property Taxes Interest Receivable		123.77	1,835.55	1,774.96	184.36	184.36	-
864 - Mosier Fire	864.13101 - Property Taxes Principal Receivable		13,332.31	204,456.69	203,377.73	14,411.27	14,411.27	-
	864.13102 - Property Taxes Interest Receivable		56.04	788.76	770.05	74.75	74.75	-
878 - MH Park Ombud	878.13101 - Property Taxes Principal Receivable		443.16	7,767.95	7,694.59	516.52	516.52	-
	878.13102 - Property Taxes Interest Receivable		1.70	24.00	23.01	2.69	2.69	-
879 - OR Forest Land Protection	879.13101 - Property Taxes Principal Receivable		6,938.93	99,338.78	99,011.61	7,266.10	7,266.10	-
	879.13102 - Property Taxes Interest Receivable		31.29	417.91	402.15	47.05	47.05	-
880 - State Fire Patrol	880.13101 - Property Taxes Principal Receivable		16,867.44	231,167.73	230,691.14	17,344.03	17,344.03	-
	880.13102 - Property Taxes Interest Receivable		62.60	979.04	934.89	106.75	106.75	-
881 - Urban Renewal	881.13101 - Property Taxes Principal Receivable		98,929.94	1,499,083.93	1,491,505.78	106,508.09	106,508.09	-
	881.13102 - Property Taxes Interest Receivable		431.45	5,890.67	5,666.53	655.59	655.59	-
882 - Rock Creek District	882.13101 - Property Taxes Principal Receivable		3.81	(0.43)	0.15	3.23	3.23	-
	882.13102 - Property Taxes Interest Receivable		0.17	(0.05)	0.03	0.09	0.09	-
			2,482,089.20	37,395,610.97	37,195,237.09	2,682,463.08	2,682,463.08	-
783 - CATF Trust	783.13102 - Property Taxes Interest Receivable		8,313.12	127,214.45	119,930.03	15,597.54		

Recon Mike M 6/5/18

FY18		Reconcile through May as of 6/5/18 - Mike M						FY18				Variance	
Eden Account	Eden	FY17 accrual		11/28 Charter		12/8 BNSF		Eden	Eden Total	Ascend	Ascend		Ascend Total
		FY17 accrual JV 17-10233	JV 17-10236; 18-10105; CR38019	FY17 Accrual JV 17-10260	Appeal Holdback - 788	Appeal Holdback - 788	Adj						
101.00.1101.410.102	8,646,304.61	-	-	-	30,598.69	46,162.09	-	8,723,065.39	8,723,065.39	-	-	8,723,065.39	-
101.00.1101.410.103	212,246.01	39,733.90	51,605.89	-	-	-	-	303,585.80	303,585.80	-	-	303,585.80	-
706.97.3706.422.114	30,601.79	-	-	13,456.02	-	-	-	44,057.81	44,057.81	-	-	44,057.81	-
706.97.3706.422.115	1,345,293.28	-	-	-	-	-	-	1,345,293.28	1,345,293.28	-	-	1,345,293.28	-
707.97.3707.422.114	11,579.25	-	-	5,091.18	-	-	-	16,670.43	16,670.43	-	-	16,670.43	-
707.97.3707.422.115	509,107.35	-	-	-	-	-	-	509,107.35	509,107.35	-	-	509,107.35	-
783.97.3783.422.127	92,947.08	-	-	-	-	-	-	92,947.08	92,947.08	-	-	92,947.08	-
783.97.3783.422.128	26,982.95	-	-	-	-	-	-	26,982.95	26,982.95	-	-	26,982.95	-
801.98.2801.422.114	245.69	-	-	-	-	-	-	245.69	245.69	-	-	245.69	-
801.98.2801.422.115	7,374.73	-	-	-	-	-	-	7,374.73	7,374.73	-	-	7,374.73	-
802.98.2802.422.114	45,205.13	-	-	-	-	-	-	45,205.13	45,205.13	-	-	45,205.13	-
802.98.2802.422.115	1,249,570.80	-	-	-	-	-	-	1,249,570.80	1,249,570.80	-	-	1,249,570.80	-
803.98.2803.422.114	169.65	-	-	-	-	-	-	169.65	169.65	-	-	169.65	-
803.98.2803.422.115	5,751.05	-	-	-	-	-	-	5,751.05	5,751.05	-	-	5,751.05	-
804.98.2804.422.114	32,909.07	-	-	-	-	-	-	32,909.07	32,909.07	-	-	32,909.07	-
804.98.2804.422.115	944,105.07	-	-	-	-	-	-	944,105.07	944,105.07	-	-	944,105.07	-
806.98.2806.422.114	183.15	-	-	-	-	-	-	183.15	183.15	-	-	183.15	-
806.98.2806.422.115	5,187.07	-	-	-	-	-	-	5,187.07	5,187.07	-	-	5,187.07	-
807.98.2807.422.114	62,513.16	-	-	-	-	-	-	62,513.16	62,513.16	-	-	62,513.16	-
807.98.2807.422.115	1,705,266.72	-	-	-	-	-	-	1,705,266.72	1,705,266.72	-	-	1,705,266.72	-
808.98.2808.422.114	271,329.83	-	-	-	-	-	-	271,329.83	271,329.83	-	-	271,329.83	-
808.98.2808.422.115	7,731,104.37	-	-	-	-	-	-	7,731,104.37	7,731,104.37	-	-	7,731,104.37	-
809.98.2809.422.114	255.99	-	-	-	-	-	-	255.99	255.99	-	-	255.99	-
809.98.2809.422.115	7,817.28	-	-	-	-	-	-	7,817.28	7,817.28	-	-	7,817.28	-
810.98.2810.422.114	54,510.45	-	-	-	-	-	-	54,510.45	54,510.45	-	-	54,510.45	-
810.98.2810.422.115	1,467,340.50	-	-	-	-	-	-	1,467,340.50	1,467,340.50	-	-	1,467,340.50	-
812.98.2812.422.114	5,521.89	-	-	-	-	-	-	5,521.89	5,521.89	-	-	5,521.89	-
812.98.2812.422.115	155,162.48	-	-	-	-	-	-	155,162.48	155,162.48	-	-	155,162.48	-
814.98.2814.422.114	88.03	-	-	-	-	-	-	88.03	88.03	-	-	88.03	-
814.98.2814.422.115	3,659.00	-	-	-	-	-	-	3,659.00	3,659.00	-	-	3,659.00	-
817.98.2817.422.114	-	-	-	-	-	-	-	-	-	-	-	-	-
818.98.2818.422.114	49,526.67	-	-	-	-	-	-	49,526.67	49,526.67	-	-	49,526.67	-
818.98.2818.422.115	1,438,559.88	-	-	-	-	-	-	1,438,559.88	1,438,559.88	-	-	1,438,559.88	-

FY18		Reconcile through May as of 6/5/18 - Mike M						FY18				Variance E-A	
Eden Account	Eden	FY17 accrual		11/28 Charter		12/8 BNSF		Eden	Eden Total	Ascend	Ascend		Ascend Total
		FY17	FY17	FY17	Appeal	Appeal							
		accrual JV	JV 17-10236; 18-10105; CR38019	Accrual JV	Holdback -	Holdback - 788	Adj						
17-10233	17-10260	788											
830.98.2830.422.114	86.26	-	-	-	-	-	-	-	86.26	86.26	-	86.26	-
830.98.2830.422.115	4,272.43	-	-	-	-	-	-	-	4,272.43	4,272.43	-	4,272.43	-
831.98.2831.422.114	2,644.67	-	-	-	-	-	-	-	2,644.67	2,644.67	-	2,644.67	-
831.98.2831.422.115	66,936.71	-	-	-	-	-	-	-	66,936.71	66,936.71	-	66,936.71	-
832.98.2832.422.114	8,469.85	-	-	-	-	-	-	-	8,469.85	8,469.85	-	8,469.85	-
832.98.2832.422.115	266,557.89	-	-	-	-	-	-	-	266,557.89	266,557.89	-	266,557.89	-
833.98.2833.422.114	2,078.30	-	-	-	-	-	-	-	2,078.30	2,078.30	-	2,078.30	-
833.98.2833.422.115	65,328.85	-	-	-	-	-	-	-	65,328.85	65,328.85	-	65,328.85	-
835.98.2835.422.114	71.03	-	-	-	-	-	-	-	71.03	71.03	-	71.03	-
835.98.2835.422.115	5,173.69	-	-	-	-	-	-	-	5,173.69	5,173.69	-	5,173.69	-
836.98.2836.422.114	96,331.50	-	-	-	-	-	-	-	96,331.50	96,331.50	-	96,331.50	-
836.98.2836.422.115	2,920,904.90	-	-	-	-	-	-	-	2,920,904.90	2,920,904.90	-	2,920,904.90	-
850.98.2850.422.114	1,815.61	-	-	-	-	-	-	-	1,815.61	1,815.61	-	1,815.61	-
850.98.2850.422.115	65,129.66	-	-	-	-	-	-	-	65,129.66	65,129.66	-	65,129.66	-
851.98.2851.422.114	3,785.46	-	-	-	-	-	-	-	3,785.46	3,785.46	-	3,785.46	-
851.98.2851.422.115	112,047.98	-	-	-	-	-	-	-	112,047.98	112,047.98	-	112,047.98	-
852.98.2852.422.114	323.13	-	-	-	-	-	-	-	323.13	323.13	-	323.13	-
852.98.2852.422.115	9,725.37	-	-	-	-	-	-	-	9,725.37	9,725.37	-	9,725.37	-
853.98.2853.422.114	2,613.74	-	-	-	-	-	-	-	2,613.74	2,613.74	-	2,613.74	-
853.98.2853.422.115	76,841.50	-	-	-	-	-	-	-	76,841.50	76,841.50	-	76,841.50	-
854.98.2854.422.114	99,828.05	-	-	-	-	-	-	-	99,828.05	99,828.05	-	99,828.05	-
854.98.2854.422.115	2,934,262.52	-	-	-	-	-	-	-	2,934,262.52	2,934,262.52	-	2,934,262.52	-
856.98.2856.422.114	-	-	-	-	-	-	-	-	-	-	-	-	-
857.98.2857.422.114	34,978.23	-	-	-	-	-	-	-	34,978.23	34,978.23	-	34,978.23	-
857.98.2857.422.115	1,089,795.82	-	-	-	-	-	-	-	1,089,795.82	1,089,795.82	-	1,089,795.82	-
858.98.2858.422.114	10,115.09	-	-	-	-	-	-	-	10,115.09	10,115.09	-	10,115.09	-
858.98.2858.422.115	-	-	-	-	-	-	-	-	-	-	-	-	-

FY18		Reconcile through May as of 6/5/18 - Mike M						FY18				Variance E-A
		FY17 accrual			11/28 Charter							
		FY17	JV 17-10236;	FY17	Appeal	12/8 BNSF						
Eden Account	Eden	accrual JV 17-10233	18-10105; CR38019	Accrual JV 17-10260	Holdback - 788	Appeal Holdback - 788	Eden Adj	Eden Total	Ascend	Ascend Adj	Ascend Total	
860.98.2860.422.114	10,144.61	-	-	-	-	-	-	10,144.61	10,144.61	-	10,144.61	-
860.98.2860.422.115	309,780.43	-	-	-	-	-	-	309,780.43	309,780.43	-	309,780.43	-
861.98.2861.422.114	7,197.38	-	-	-	-	-	-	7,197.38	7,197.38	-	7,197.38	-
861.98.2861.422.115	222,551.90	-	-	-	-	-	-	222,551.90	222,551.90	-	222,551.90	-
862.98.2862.422.114	15,709.99	-	-	-	-	-	-	15,709.99	15,709.99	-	15,709.99	-
862.98.2862.422.115	499,942.96	-	-	-	-	-	-	499,942.96	499,942.96	-	499,942.96	-
864.98.2864.422.114	6,605.56	-	-	-	-	-	-	6,605.56	6,605.56	-	6,605.56	-
864.98.2864.422.115	197,502.16	-	-	-	-	-	-	197,502.16	197,502.16	-	197,502.16	-
878.98.2878.422.114	213.59	-	-	-	-	-	-	213.59	213.59	-	213.59	-
878.98.2878.422.115	7,502.48	-	-	-	-	-	-	7,502.48	7,502.48	-	7,502.48	-
879.98.2879.422.114	3,426.74	-	-	-	-	-	-	3,426.74	3,426.74	-	3,426.74	-
879.98.2879.422.115	95,967.17	-	-	-	-	-	-	95,967.17	95,967.17	-	95,967.17	-
880.98.2880.422.114	8,264.69	-	-	-	-	-	-	8,264.69	8,264.69	-	8,264.69	-
880.98.2880.422.115	223,313.86	-	-	-	-	-	-	223,313.86	223,313.86	-	223,313.86	-
881.98.2881.422.114	48,750.56	-	-	-	-	-	-	48,750.56	48,750.56	-	48,750.56	-
881.98.2881.422.115	1,448,126.04	-	-	-	-	-	-	1,448,126.04	1,448,126.04	-	1,448,126.04	-
882.98.2881.422.114	0.18	-	-	-	-	-	-	0.18	0.18	-	0.18	-
882.98.2882.422.114	-	-	-	-	-	-	-	-	-	-	-	-
	37,103,538.52	39,733.90	51,605.89	18,547.20	30,598.69	46,162.09	-	37,290,186.29	37,290,186.29	-	37,290,186.29	-



CONSENT AGENDA

[ANNUAL BURN BAN ORDER](#)

[REAPPOINTMENTS](#)

[DESIGNATION OF NEWSPAPER FOR FORECLOSURE
NOTICES](#)

[MINUTES: 5.17.2018 REGULAR SESSION](#)



CONSENT ITEM

Annual Burn Ban Order

[STAFF MEMO](#)

[ORDER 18-024 BANNING BURNING IN WASCO COUNTY](#)



MEMORANDUM

SUBJECT: Burn Ban Order

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 06.01.2018

BACKGROUND INFORMATION:

Wasco County's burn ban coincides with the MCF&R burn ban which begins annually on July 1st. MCF&R coordinates with other fire agencies in Wasco County as well as those in Hood River County to determine if the date should be set earlier based on prevailing conditions. If that decision is made, ODF forwards a notification to the County and media. The ban remains in effect until fire authorities deem it safe to lift the ban.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF DECLARING A BAN ON RESIDENTIAL BURNING IN WASCO COUNTY, OREGON

ORDER #18-024

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That local fire officials have identified a need to ban all residential burning in Wasco County, Oregon until the fire danger has been reduced; and

IT FURTHER APPEARING TO THE BOARD: That fire agencies located within Wasco County have designated a complete ban on all residential burning within their jurisdiction; and

IT FURTHER APPEARING TO THE BOARD: That due to the extreme fire conditions in Wasco County, Oregon it is imperative that a ban on all residential burning be declared, which includes piles and burn barrels, for those areas in Wasco County that lie outside the boundary of an officially recognized Fire Protection District.

NOW THEREFORE, IT IS HEREBY ORDERED: That a ban on all burning, which includes piles and burn barrels, for areas outside the boundary of an officially recognized Fire Protection District in Wasco County is hereby ordered to become effective on July 1, 2018, at 12:01 a.m. and will remain in effect until it is determined by local fire officials that said burning ban can be lifted.

DATED this 7th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



CONSENT ITEM

Reappointments

STAFF MEMO

ORDER 18-010 REAPPOINTING GARY VAN ORMAN TO 15-MILE WATERSHED COUNCIL

ORDER 18-011 REAPPOINTING MIKE KELLY TO 15-MILE WATERSHED COUNCIL

ORDER 18-012 REAPPOINTING STEVE SPRINGSTON TO 15-MILE WATERSHED COUNCIL

ORDER 18-013 REAPPOINTING DAVID BREWER TO 15-MILE WATERSHED COUNCIL

ORDER 18-014 REAPPOINTING LOWELL FOREMAN TO THE FARM BOARD OF REVIEW

ORDER 18-015 REAPPOINTING CURTISS MAYHEW TO THE FARM BOARD OF REVIEW

ORDER 18-016 REAPPOINTING DELPHENE THORTON TO THE BOARD OF PROPERTY TAX APPEALS (BOPTA)

ORDER 18-017 REAPPOINTING KEN POLEHN TO BOPTA

ORDER 18-018 REAPPOINTING JOHN HUTCHISON TO BOPTA

ORDER 18-019 REAPPOINTING VICKIE ELLETT TO BOPTA

ORDER 18-020 REAPPOINTING SCOTT HEGE TO BOPTA

ORDER 18-021 REAPPOINTING RUBY MASON TO BOPTA

ORDER 18-022 REAPPOINTING ELWIN GROUT TO THE SPECIAL TRANSPORTATION FUND ADVISORY COMMITTEE



MEMORANDUM

SUBJECT: Reappointments

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 06.01.2018

BACKGROUND INFORMATION:

Virtually all of the appointments made by the Board of County Commissioners expire at the end of June or the end of December at the end of their term. The Board has previously seen applications for the re-appointees and all are willing to continue to serve; their reappointments are supported by the committees on which they serve.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF GARY VAN ORMAN TO THE 15-MILE WATERSHED COUNCIL

ORDER #18-010

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That the Wasco County Soil & Water Conservation District has requested that the Wasco County Board of Commissioners appoint individuals to the 15-Mile Watershed Council; and

IT APPEARING TO THE BOARD: That Gary Van Orman's appointment to the 15-Mile Watershed Council will expire on June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Gary Van Orman is willing and is qualified to be re-appointed to the 15-Mile Watershed Council.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Gary Van Orman be and is hereby re-appointed to the 15-Mile Watershed Council for a term to expire on June 30, 2021.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF MIKE KELLY TO THE 15-MILE WATERSHED COUNCIL

ORDER #18-011

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That the Wasco County Soil & Water Conservation District has requested that the Wasco County Board of Commissioners appoint individuals to the 15-Mile Watershed Council; and

IT APPEARING TO THE BOARD: That Mike Kelly's appointment to the 15-Mile Watershed Council will expire on June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Mike Kelly is willing and is qualified to be re-appointed to the 15-Mile Watershed Council.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Mike Kelly be and is hereby re-appointed to the 15-Mile Watershed Council for a term to expire on June 30, 2021.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF STEVE SPRINGSTON TO THE 15-MILE WATERSHED COUNCIL

ORDER #18-012

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That the Wasco County Soil & Water Conservation District has requested that the Wasco County Board of Commissioners appoint individuals to the 15-Mile Watershed Council; and

IT APPEARING TO THE BOARD: That Steve Springston's appointment to the 15-Mile Watershed Council will expire on June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Steve Springston is willing and is qualified to be re-appointed to the 15-Mile Watershed Council.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Steve Springston be and is hereby re-appointed to the 15-Mile Watershed Council for a term to expire on June 30, 2021.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF DAVID BREWER TO THE 15-MILE WATERSHED COUNCIL

ORDER #18-013

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That the Wasco County Soil & Water Conservation District has requested that the Wasco County Board of Commissioners appoint individuals to the 15-Mile Watershed Council; and

IT APPEARING TO THE BOARD: That David Brewer's appointment to the 15-Mile Watershed Council will expire on June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That David Brewer is willing and is qualified to be re-appointed to the 15-Mile Watershed Council.

NOW, THEREFORE, IT IS HEREBY ORDERED: That David Brewer be and is hereby re-appointed to the 15-Mile Watershed Council for a term to expire on June 30, 2021.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF LOWELL FORMAN TO THE WASCO COUNTY BOARD OF REVIEW

ORDER #18-014

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That ORS 308.350 requires this Court to appoint two members to the County Board of Review and requires the County Assessor to appoint two members to the County Board of Review and requires the four members to appoint one additional member, said Board to advise the County Assessor on true cash values of agricultural lands in Wasco County; and

IT FURTHER APPEARING TO THE BOARD: That Lowell Forman's term on the Wasco County Board of Review will expire on June 30, 2018, and

IT FURTHER APPEARING TO THE BOARD: That Lowell Forman is willing and is qualified to be reappointed to serve on the Wasco County Board of Review.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Lowell Forman be and is hereby reappointed to the Wasco County Board of Review as an Assessor Appointee; said term to expire on June 30, 2020.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF CURTISS MAYHEW TO THE WASCO COUNTY BOARD OF REVIEW

ORDER #18-015

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That ORS 308.350 requires this Court to appoint two members to the County Board of Review and requires the County Assessor to appoint two members to the County Board of Review and requires the four members to appoint one additional member, said Board to advise the County Assessor on true cash values of agricultural lands in Wasco County; and

IT FURTHER APPEARING TO THE BOARD: That Curtiss Mayhew's term on the Wasco County Board of Review will expire on June 30, 2018, and

IT FURTHER APPEARING TO THE BOARD: That Curtiss Mayhew is willing and is qualified to be reappointed to serve on the Wasco County Board of Review.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Curtiss Mayhew be and is hereby reappointed to the Wasco County Board of Review as an Assessor Appointee; said term to expire on June 30, 2020.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF DELPHENE THORNTON TO THE WASCO COUNTY BOARD OF
PROPERTY TAX APPEALS

ORDER #18-016

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Delphene Thornton's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Delphene Thornton is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Delphene Thornton be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF KEN POLEHN TO THE WASCO COUNTY BOARD OF PROPERTY TAX APPEALS

ORDER #18-017

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Ken Polehn's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Ken Polehn is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Ken Polehn be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF JOHN HUTCHISON TO THE WASCO COUNTY BOARD OF
PROPERTY TAX APPEALS

ORDER #18-018

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That John Hutchison's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That John Hutchison is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That John Hutchison be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF VICKIE ELLETT TO THE WASCO COUNTY BOARD OF
PROPERTY TAX APPEALS

ORDER #18-019

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Vickie Ellett's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Vickie Ellett is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Vickie Ellett be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF SCOTT HEGE TO THE WASCO COUNTY BOARD OF PROPERTY TAX APPEALS

ORDER #18-020

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Scott Hege's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Scott Hege is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Scott Hege be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF RUBY MASON TO THE WASCO COUNTY BOARD OF
PROPERTY TAX APPEALS

ORDER #18-021

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the Board of Commissioners shall appoint a non-office holding member to serve on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Ruby Mason's term on the Wasco County Board of Property Tax Appeals will expire June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Ruby Mason is willing and is qualified to be reappointed to the Wasco County Board of Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Ruby Mason be and is hereby reappointed to the Wasco County Board of Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning July 1, 2018, through June 30, 2019.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF ELWIN GROUT TO THE WASCO COUNTY SPECIAL
TRANSPORTATION FUNDS ADVISORY COMMITTEE

ORDER #18-022

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That Elwin Grout's term on the Wasco Special Transportation Funds Advisory Committee will expire on June 30, 2018; and

IT FURTHER APPEARING TO THE BOARD: That Elwin Grout is willing and is qualified to be reappointed to the Wasco County Special Transportation Funds Advisory Committee for another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Elwin Grout be and is hereby reappointed to the Wasco County Special Transportation Funds Advisory Committee; said term to expire on June 30, 2020.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



CONSENT ITEM

Foreclosure Notices

[STAFF MEMO](#)

[ORDER 18-026 DESIGNATING A NEWSPAPER FOR THE PUBLICATION OF
FORECLOSURE NOTICES](#)



MEMORANDUM

SUBJECT: Newspaper Designation

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 06.01.2018

BACKGROUND INFORMATION:

ORS 312.190 requires that foreclosure notices be published in a “duly designated newspaper of general circulation.” This is an annual order for that purpose.

312.190 General notice of expiration of redemption period. Subject to an exemption from disclosure that applies under ORS 192.501:

(1) Not more than 30 days nor less than 10 days prior to the expiration of the period of redemption of any real property ordered sold to the county under a judgment under ORS 312.100, the tax collector shall publish a general notice relative to the expiration of the period of redemption.

(2) The notice shall contain the date of the judgment, the date of expiration of the period of redemption, and warning to the effect that all the properties ordered sold under the judgment, unless sooner redeemed, will be deeded to the county immediately on expiration of the period of redemption and that every right or interest of any person in the properties will be forfeited forever to the county.

(3) The notice shall be published in two weekly issues of a duly designated newspaper of general circulation in the county within the period of 20 days as specified in this section. Proof of publication shall be attached to and made a part of the deed issued to the county. The published notice may be a general notice and it shall not be necessary to include therein descriptions of the several properties or the names of the respective owners. [Amended by 1975 c.780 §13; 1987 c.311 §8; 2003 c.576 §425; 2007 c.687 §6]



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE DESIGNATION OF A NEWSPAPER FOR THE PUBLICATION OF THE ANNUAL TAX FORECLOSURE LIST

ORDER #18-026

NOW ON THIS DAY, there comes on for consideration by the above entitled Board of Commissioners, duly convened for the transaction of County business, the matter of the designation of a newspaper for the publication of the 2018 Foreclosure List, prepared by the County Tax Collector, as notice of the institution of proceedings by Wasco County for the foreclosure of liens of delinquent taxes against the several properties therein described; and

IT APPEARING TO THE BOARD: That The Dalles Chronicle, published in The Dalles, Oregon, is a newspaper of general circulation in Wasco County, and in all respects is qualified to publish said Foreclosure List, and that said newspaper will publish said list at the legal rate as provided by law.

THEREFORE, IT IS HEREBY ORDERED: That The Dalles Chronicle be, and the same hereby is designated as the newspaper in which said Foreclosure List shall be published; and

IT IS HEREBY FURTHER ORDERED: That all further notices required by law in said foreclosure suit shall be published in said newspaper.

DATED this 20TH day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



CONSENT ITEM

Minutes

[5.17.2018 REGULAR SESSION MINUTES](#)



WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MAY 17, 2018

PRESENT: Steve Kramer, Chair
Scott Hege, Vice-Chair
STAFF: Tyler Stone, Administrative Officer
Kathy White, Executive Assistant
ABSENT: Rod Runyon, County Commissioner

At 1:30 p.m. Chair Kramer opened the Regular Session with the Pledge of Allegiance.

Discussion List – Public Works Agreements

Public Works Director Arthur Smith explained that the Cooperative Services Agreement is for emergency response mutual aid; it allows counties to help each other in times of emergency. The agreement is for five years and has been in place for quite some time.

Vice-Chair Hege noted that the agreement is with the state but essentially binds all counties that sign to provide assistance. Mr. Smith said that he does not know if all Oregon Counties participate but our neighboring counties – those most likely to request assistance from us or provide assistance to us – are signers. He said that he would be hard pressed to send people farther than our neighboring counties, but the agreement does allow for that.

Vice-Chair Hege asked if we have ever activated the agreement. Mr. Smith replied that, to his knowledge, we have not.

{{{Vice-Chair Hege moved to approve the 2018-2023 Oregon Public Works Emergency Response Cooperative Assistance Agreement. Chair Kramer seconded the motion which passed unanimously.}}}

Mr. Smith explained that the Fund Exchange Agreement with the State allows Wasco County to receive their share of federal gas tax funding without limiting expenditures to federal projects. He said it is not always possible to find projects within the County that are federal projects; it is also very costly to perform a federal project. The fund exchange program allows more flexibility and will fund the chip seal program for the year.

Vice-Chair Hege observed that the County receives \$94 of every \$100 of federal funds in this program. Mr. Smith confirmed, saying that it is a bargain due to the fact that limiting expenditures to federal projects is much more costly and difficult with less control.

{{Vice-Chair Hege moved to approve the Oregon Department of Transportation Agreement #32601 2018 Fund Exchange Agreement for Pavement Preservation in Wasco County. Chair Kramer seconded the motion which passed unanimously.}}

Chair Kramer asked when chip sealing will begin. Mr. Smith replied that they will be working with City of The Dalles for the first week in June and then will begin chip sealing county roads on June 11th.

Vice-Chair Hege asked how the traffic count is going for Dell Road. Mr. Smith responded that so far he would say that the counts may have been overstated by residents but he is leaving the counters in place through the Memorial Day weekend to get a good sampling. Vice-Chair Hege asked if there is a difference from one end of the road to the other. Mr. Smith replied that there is.

Discussion List – DEQ Grant Amendment
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Codes Enforcement Officer Chris McNeel explained that they have requested to extend the deadline for the grant. He said that there is still \$11,000 left that he would like to be able to use. He added that DEQ had fast-tracked the request and provided an amendment (attached) to allow for the extra time.

Chair Kramer commented that Jamie Jones at DEQ has been a valuable partner – helping us think outside the box and advocating for us.

{{Vice-Chair Hege moved to approve Amendment #1 to the DEQ Abatement

Assistance and Recycling Program Grant Agreement 121-17. Chair Kramer seconded the motion which passed unanimously.}}

Discussion List – Broadband Letter of Support

Vice-Chair Hege explained that there is an effort to use the spectrum between television channels – bands that are not being used – to provide broadband services in rural areas. He said that Microsoft is trying to get the federal government to allow use of this spectrum with equipment that searches for the open bands; they already have some pilot projects. He said that the technology, not yet perfected, can provide service for much longer distances – up to 10 miles from a tower. He added that Congressman Walden is on the committee overseeing this legislation.

*****The Board was in consensus to sign the letter and join the coalition to support the use of white space technology for broadband service.*****

Vice-Chair Hege reported that Century Link, which has received federal funding through the Connect America program, has installed equipment in his rural area that will provide better and faster Wi-Fi coverage. He noted that this was one of their outlined projects for the program.

Discussion List – Finance Report

Finance Director Mike Middleton reviewed the report included in the Board Packet. He pointed out that the third quarter 911 phone tax payment has not come in yet and it will soon be time for the fourth quarter payment. Vice-Chair Hege stated that he thought 911 Manager Joe Davitt was to follow-up on that.

Vice-Chair Hege noted that the reconciliations are not in the packet as they have been in past packets. Mr. Middleton replied that he has been concentrating on the budget. He added that it really takes a full month to complete the reconciliations and he will have them for the Board in June.

Discussion List – VOCA Grant Agreement

Ms. White explained that Victims Assistance Coordinator Judy Urness could not be at today's meeting and therefore provided the memo included in the packet. She said that this grant formalizes the payment for legal and counseling services through the Victims Assistance program. She reminded the Board that Ms. Urness presented to the Board earlier this year regarding the service providers for this

program, one of which is HAVEN.

{{{Vice-Chair Hege moved to approve the 2018-2019 Oregon Department of Justice Victims of Crime Act Support Services and Training Non-Competitive Grant Agreement between the State of Oregon and Wasco County. Chair Kramer seconded the motion which passed unanimously.}}}

Discussion List – NORCOR Updates

Youth Services Director Molly Rogers reported that the State has lifted their sanction on sending OYA youth to NORCOR; hopefully, both Crook and Umatilla Counties will follow suit. She added that the NORCOR budget has passed through their budget committee led by Tyler Stone.

Vice- Chair Hege said that he read an article in the paper about a group proposing to work with NORCOR for additional funding relating to ICE. He asked if they presented to the NORCOR Board. Ms. Rogers replied that they presented a letter which she will share with the Board of Commissioners; the NORCOR Board did not discuss or respond to the letter as yet.

Consent Agenda – Fee Schedule/1.17.2018 Regular Session Minutes

Vice-Chair Hege pointed out that the Fee Schedule is usually a public hearing item but this is just recognizing a change in State fees. He commended County Clerk Lisa Gambee for proactively noticing the change. He said that he had a constituent complain about the increase and he was able to tell him that it is not the County increasing the fee.

Ms. Gambee said that the fee is assessed on almost every recorded document and has gone from \$20 to \$60 which means that the total cost for the first page of a recorded document will go from \$65 to \$105 on June 4th.

Vice-Chair Hege asked if we have and any money distributed in Wasco County through this program. Ms. Gambee replied that it is her understanding that there has been some but there is a shortage of developers who want to construct low-income housing.

{{{Chair Kramer moved to approve the Consent Agenda. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Ms. Gambee reviewed the election report noting that there was a 37% turn-out and there are 56 ballots under review. She announced that Vice-Chair Hege has been re-elected for another 4-year term; Commissioner Runyon will be replaced by Kathy Schwartz in January. She pointed out that the White River Health District tax option vote was so close that it will likely trigger an automatic recount.

Vice-Chair Hege observed that the Rotary Club does a great job collecting ballots on Election Day, adding that people love them. Ms. Gambee agreed and added that voters can turn their ballots in to any county elections office in the state; those ballots will be forwarded to the appropriate elections office.

Agenda Item – Comprehensive Plan Updates Public Hearing
--

At 2:00 p.m. Chair Kramer opened a hearing for the PLALEG-16-08-0001 review of a recommendation made by the Wasco County Planning Commission to approve amendments to the Wasco County Comprehensive Plan primarily relating to policies and implementation strategies for Citizen Involvement and Land Use Planning. Amendments also include the adoption of a new format for the plan and relate to work tasks #1 and #2 of Wasco County's Periodic Review to update the Comprehensive Plan. He went on to explain the procedures to be followed at the hearing.

Chair Kramer asked:

Does any Commission member wish to disqualify themselves for any personal or financial interest in this matter? There were none.

Does any member of the audience wish to challenge the right of any Commission member to hear this matter? There were none.

Does any member of the audience wish to question the jurisdiction of this body to act on behalf of Wasco County in this matter? There were none.

Chair Kramer noted that at the May 2, 2018 hearing the Board had asked for clarification regarding the buffer zone for notifications. Long-range Planner Kelly Howsley-Glover replied that those are not part of this document but could be addressed in the County's Land Use Ordinance; it does not impact this decision in any way. Vice-Chair Hege asked how many chapters there are. Ms. Howsley-Glover stated that there are 14 chapters with some introductory language and

appendices.

{{Vice-Chair Hege moved to approve Ordinance 18-002 in the matter of the Wasco County Planning Commission's request to approve proposed periodic review legislative amendments to update the Land Use and Development Ordinance related to citizen involvement and Land Use Planning Goals, Chapters 1 and 2 of the Wasco County 2040, the Comprehensive Plan (file Number PLALEG-16-08-0001. Chair Kramer seconded the motion which passed unanimously.}}}

Chair Kramer closed the hearing at 9:37 a.m.

Vice-Chair Hege observed that the Comprehensive Plan is being updated in stages and asked when the next piece might be coming to the Board for consideration. Ms. Howsley-Glover responded that the next update will be a simple one and should come to the Board sometime this fall.

Ms. Gambee stated that the Netflix documentary has generated a lot of interest in that era. Ms. Howsley-Glover and GIS Analyst Jaime Solars found a book of photographs relating to that era. They have scanned that in and she has posted it to the County website. She commended staff for their initiative.

Agenda Item – Youth Services Grant Application

Ms. Rogers said that Mr. Stone had forwarded to her an opportunity for this grant. She stated that it is a good opportunity for our community and NORCOR; she is asking permission to submit an application for the grant – the deadline is May 24th. She went on to say that it is a \$650,000, 3-year grant with a 25% match requirement. She said that the grant would support 2.5 full-time employees – a juvenile case manager for NORCOR, a half-time transition specialist for schools and a community mentor to help juveniles navigate the system successfully. She said that partners will include the Next Door, Center for Living and North Wasco County School District 21.

Mr. Stone added that this will help lead to some of the improvements recommended in the Mel Brown Report. He commended Ms. Rogers and the committee for taking the lead to move these initiatives forward. Ms. Rogers stated that Paul Lindbergh is writing the grant for us through our relationship with the Health Council.

*****The Board was in consensus to support Youth Services application for the OJJDP FY 2018 Second Chance Act Ensuring Public Safety and Improving Outcomes for Youth in Confinement and While Under Community Supervision Grant.*****

Agenda Item – Youth Think Conflict of Interest Statement

Ms. Rogers explained that at least three years ago the County began programs based on trauma informed care and emotional literacy. Through those efforts, we invested in work being done by Dr. Ann Corwin for the evidence-based program Pocketful of Feelings, which was introduced in daycares and early learning programs. She went on to say that the partnership dissolved and Dr. Corwin wanted to step away from driving the program. Dr. Corwin had developed a relationship with Prevention Coordinator Debby Jones and encouraged her to take over the business to keep it going. The County wants to continue the program but purchasing the materials from Ms. Jones creates a conflict of interest.

Ms. Rogers went on to say that they went out to bid and received only one response, although there were two other related responses – one inquiring about our program and one providing a link to more information. She stated that Ms. Jones was excluded from the process of posting the bid and reviewing responses. Ms. Jones is the sole provider for this program which has proven to be successful in the community. Ms. Rogers said that she has worked with County Counsel to navigate this process with integrity.

County Counsel Kristen Campbell said that she is satisfied with the approach and process; we have been transparent at every step.

*****The Board was in consensus to sign the letter acknowledging the conflict of interest in purchasing the Pocketful of Feelings materials from County employee Debby Jones.*****

Agenda Item – Transportation Update

MCEDD Deputy Director Jessica Metta stated that they are applying for a grant to develop a 20-year transportation plan. She stated that STF funding will be used as a match to this grant. She said that in conversations with ODOT, the granting agency, it was determined that the process would be cleaner with Wasco County as the grant applicant. She stated that she is asking for a resolution or letter of support from the County for the grant.

*****The Board was in consensus to provide a letter of support for the application, prepared by MCEDD, to Oregon Department of Transportation and Growth Management Program Grant to support the development of a Wasco County Transit Development Plan.*****

Ms. Metta said that she would draft the letter and send it to Ms. White.

Further discussion ensued regarding the rebranding of Link system vehicles. Ms. Metta reported that they have applied for a PUD grant to complete that project. She added that they have received a grant from Pacific Source and will be able to offer free transportation to the Saturday Farmers Market throughout the summer.

Vice-Chair Hege asked if they have talked about connecting services to other areas. Ms. Metta said they plan to have a regular route through the City of The Dalles. They will make sure that they work in conjunction with CAT routes to maximize service to the public.

Mr. Stone reported that the Transportation Advisory Board has been pretty focused on looking at regional transportation needs. Ms. Metta added that they are targeting what they feel are the best places for stops – the Transportation Center, the College, downtown, shopping areas, etc. She said they want to create a reliable schedule. She stated that 1% of the funds are to support transportation of youth mostly high school aged but with the Link, they have seen a need to provide transportation support for elementary and middle school afterschool activities.

Chair Kramer called for a recess at 2:37 p.m.

The Session reconvened at 2:50 p.m.

Agenda Item – Enterprise Zone Redesignation

MCEDD Executive Director Amanda Hoey said that the current Enterprise Zone designation sunsets on June 30, 2018. She reported that they have had conversations with communities throughout the county for joint sponsorship of the zone. She said that they are looking for the County's approval through a resolution to co-sponsor the zone. She added that the resolution has been modified to include the Port of The Dalles as a co-sponsor. She said that all the other co-sponsors are on track to sign on to the program.

Vice-Chair Hege asked if each entity will be involved based on their jurisdiction. Ms. Hoey replied that in terms of decision-making, it will be based on jurisdictional boundaries.

Enterprise Zone Manager Matthew Klebes said that he presented to the City of The Dalles this week which concluded with their adoption of the resolution. Ms. Hoey noted that there is language in the resolution that responds to the taxing districts' request to consider the long-term impact of tax abatements. She said that she appreciates the County staff's assistance with the legal descriptions for the jurisdictions being included in the requested enterprise zone.

Vice-Chair Hege asked where the district language could be found in the resolution. Ms. Hoey referred him to item #7, commenting that it would likely only come into play for long-term abatements. Vice-Chair Hege commented that the language is very broad and the negotiating team has always taken those impacts into consideration.

Mr. Klebes pointed out the option for hotel, motel and event destinations. He said that the methodology for determining the zone boundaries was to identify areas that are zoned for industrial and commercial use.

Further discussion ensued regarding the requirements for designation and the chances of approval. Mr. Klebes stated that they have made their best case and based on trends, believes this may be the last time we will qualify for the designation.

{{Vice-Chair Hege moved to approve Resolution 18-007 requesting State designation of the Wasco County Joint Enterprise Zone; describing the Enterprise Zone area; providing for local incentives and establishing a certification fee; allowing exemptions for hotels, motels and destination resorts; describing Zone management; and designating Zone managers. Chair Kramer seconded the motion which passed unanimously.}}

Agenda Item – MCCFL Construction Project Funding

Mr. Stone stated that well over a year ago, Mid-Columbia Center for Living approached the County to be the sponsor for a CDBG Grant to construct a new mental health facility in The Dalles. The County agreed and was awarded \$2 million in support of the project. He pointed out that \$2 million is not enough to

complete the project; MCCFL sought additional funding sources including their own reserves and a bank loan. It took some time before the project went out to bid and bids through two RFP processes came in higher than the amount budgeted for the project. The MCCFL Board decided to move forward at the higher cost and seek additional funding. The County accepted the bid and signed a contract. Five days prior to breaking ground, US Bank pulled their \$1.5 million loan which put the project in jeopardy and left Wasco County, as grant sponsor, in a precarious position.

Mr. Stone went on to say that the County is responsible for seeing the project through construction and the first five years of use as a mental health clinic. Should the project fail, the County will be responsible for paying back any CDBG funds expended and contractor fees. He said that these circumstances also offer us an opportunity to support the project through a loan to MCCFL at the same rate of interest offered by the bank which would be a rate of return more than double what the County is currently receiving through LGIP investments. He said he would suggest filling the entire funding gap with a loan for up to \$2.25 million. He said that the proposed loan is for 10-years with a 20-year amortization; a balloon payment would be due at the end of 10-years. He pointed out that some of the money in reserves is from the Enterprise Zone funds and this would be an appropriate use of those dollars as the community has a high need for mental health services. He went on to say that although he does not want to get into the business of making loans, he recommends seeing this project through to completion – we are responsible for this project and there were extenuating circumstances.

Mr. Middleton explained that the bank pulled the loan as they were looking for a non-profit entity rather than a government entity. In addition, MCCFL spent down some reserves and beginning fund balance which raised their loan risk. He stated that while there is risk, it is minimal. He said that the County is already committed to providing this service. He noted that MCCFL can pay off the loan earlier should they be in a position to do so. He pointed out that MCCFL will be paying less in debt service than they are currently paying in rent. Mr. Stone added that this also keeps us in second position for any legal claim, behind the CDBG program.

Ms. Campbell stated that she is working her way through the loan document; the document sent to the Board is a draft version and will need more work and review by the MCCFL attorney and Board. She said that it does represent the basic

structure proposed for the loan which will be secured by a trust deed.

MCCFL Executive Director Barbara Seatter thanked Wasco County for this opportunity. She said had this option been on the table at the outset of the project, it would have been her preferred path. She observed that Mr. Stone had not really wanted to be involved in a CDBG project but has been all in and a major champion of the project. She said that this is a good opportunity; she could not ask for a better partnership.

Mr. Stone said that estimating the interest, it should total just under \$900,000 over the term of the loan.

Vice-Chair Hege pointed out that even if US Bank had not retracted, Wasco County would still be on the hook as we are part of MCCFL. He said that he believes MCCFL is also pursuing a loan through Columbia State Bank and asked the status of that process. Ms. Seatter responded that the bank is still in their review process.

Vice-Chair Hege said that the County could lose interest income should the LGIP rate go above 4.5%. Ms. Campbell replied that she and Mr. Stone have talked about that and she has already added language that sets the rate at 4.5% or the LGIP rate – whichever is higher.

Vice-Chair Hege said that the Board only recently received the draft agreement but it seems to be in line with what we need. He said that no matter who makes the loan, the County is still responsible for the project. He said it is important to note this is a facility that will serve the citizens of the region. It will be a great facility with needed services in an appropriate environment supporting a higher level of service. Ms. Seatter added that it will also be more efficient to have all the services at one location rather than the current model of four different locations. She said she believes it will encourage more people to come for services.

Vice-Chair Hege went on to say that MCCFL has other assets in Wasco County which could be sold if necessary. He said that would be worst case but it does offer security.

Chair Kramer commended Vice-Chair Hege for his work on the MCCFL Board of Directors saying that mental health is a national concern; we would be remiss if we did not take this opportunity to be a full partner. He said he likes the idea of using

the dollars from the enterprise zone to further a project that will benefit the community.

Some discussion ensued regarding how to move forward. Vice-Chair Hege asked if his position on both the MCCFL Board and the Board of County Commissioners presents a conflict. Ms. Campbell noted that his position on the MCCFL Board is as a representative of Wasco County and he is not receiving any financial gain from the loan. She said that his statement serves as a declaration of possible conflict and she is comfortable with him participating in this decision.

Mr. Stone suggested that rather than approving the loan document which is not yet finalized, the Board could consider approving a loan for up to 2.25 million with legal review and authorization for the Administrative Officer to sign the loan document.

{{{Chair Kramer moved to authorize a loan of up to \$2.25 million to Mid-Columbia Center for Living for the CDBG construction project in our community and further moved to authorize the Administrative Officer to sign the loan documents pending legal review and the provision of the final documents to the Board of Commissioners for informal review. Vice-Chair Hege seconded the motion which passed unanimously.}}}

At 3:32 p.m., Chair Kramer recessed from the regular session and opened an Executive Session pursuant to ORS 192.660(2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. He instructed the press that to not report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced.

The Regular Session reconvened at 3:48 p.m.

Ms. Brewer asked what kinds of things can be brought to the Board in Executive Session. Ms. White directed her attention to the footer of the agenda which lists all acceptable basis for an executive session; she said she could provide more detail after the meeting concluded.

Chair Kramer said he would like to have further discussion with the full Board regarding the value of our in-kind contributions to North Central Public Health

District. He asked what level of information Vice-Chair Hege would like to have to support that discussion. Vice-Chair Hege responded that he has seen the budget notes regarding the services and would just like to have the detail to support that.

Chair Kramer adjourned the session at 3:53 p.m.

Summary of Actions

MOTIONS

- **To approve the 2018-2023 Oregon Public Works Emergency Response Cooperative Assistance Agreement.**
- **To approve the Oregon Department of Transportation Agreement #32601 2018 Fund Exchange Agreement for Pavement Preservation in Wasco County.**
- **To approve Amendment #1 to the DEQ Abatement Assistance and Recycling Program Grant Agreement 121-17.**
- **to approve the 2018-2019 Oregon Department of Justice Victims of Crime Act Support Services and Training Non-Competitive Grant Agreement between the State of Oregon and Wasco County.**
- **To approve the Consent Agenda as presented – Fee Schedule Update/1.17.2018 Regular Session Minutes.**
- **To approve Ordinance 18-002 in the matter of the Wasco County Planning Commission's request to approve proposed periodic review legislative amendments to update the Land Use and Development Ordinance related to citizen involvement and Land Use Planning Goals, Chapters 1 and 2 of the Wasco County 2040, the Comprehensive Plan (file Number PLALEG-16-08-0001.**
- **To approve Resolution 18-007 requesting State designation of the Wasco County Joint Enterprise Zone; describing the Enterprise Zone area; providing for local incentives and establishing a certification fee; allowing exemptions for hotels, motels and destination resorts; describing Zone management; and designating Zone managers.**
- **To authorize a loan of up to \$2.25 million to Mid-Columbia Center for Living for the CDBG construction project in our community and further moved to authorize the Administrative Officer to sign the loan documents pending legal review and the provision of the final documents to the Board of Commissioners for informal review**

CONSENSUS

- **To sign the letter and join the coalition to support the use of white space technology for broadband service.**
- **To support Youth Services application for the OJJDP FY 2018 Second Chance Act Ensuring Public Safety and Improving Outcomes for Youth in Confinement and While Under Community Supervision Grant.**
- **To sign the letter acknowledging the conflict of interest in purchasing the Pocketful of Feelings materials from County employee Debby Jones.**
- **To provide a letter of support for the application, prepared by MCEDD, to Oregon Department of Transportation and Growth Management Program Grant to support the development of a Wasco County Transit Development Plan.**

Wasco County
Board of Commissioners

Steven D. Kramer, Board Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



AGENDA ITEM

Library Service District Budget Hearing

[LIBRARY SERVICE DISTRICT BOARD PACKET](#)



AGENDA ITEM

4H & Extension Service District Budget Hearing

[4H & EXTENSION SERVICE DISTRICT BOARD PACKET](#)



AGENDA ITEM

2018/2019 Budget Hearing

[STAFF MEMO](#)

[RESOLUTION 18-009 ADOPTING THE 2018/2019 BUDGET](#)

[BUDGET DETAIL](#)

[MOTION LANGUAGE](#)



5/22/18

To: Board of County Commissioners

From: Mike Middleton – Finance Director

Re: Budget Committee changes to Proposed Budget

The Budget Committee met on 5/16/18 to review the Proposed Budget. During the review, changes were made resulting in the Approved Budget being different from the Proposed Budget. The Approved Budget is presented to the Board of County Commissioners for the Budget Hearing and Adoption on June 20th, 2018. The changes have been made on the system and in the Budget Book presented for this meeting. This memo is to identify the changes made by the Budget Committee and the impact of the change.

1. NCPHD Ask-Add – Split Recommendation. The Ask-Add was not included in the proposed budget. The Budget Committee decided to include the Ask-Add for \$39,890 with a 4-1 vote. This is in the General Fund and increases the support to NCPHD and decreases the amount for Contingencies.
2. Sheriff's Office – Body Scanner – Not Review & No Recommendation. The Ask-Add was not included in the proposed budget nor was it reviewed by the Budget Team or Management Team. The Budget Committee decided to include the Ask-Add for \$40,000 with a 3-2 vote. This is in the General Fund and increases the Norco expense and decreases the amount for Contingencies.
3. Grant not awarded – The Sheriff's Office – Emergency Management included a grant and the related capital expense line for \$74,540. The County was informed the grant will not be awarded for FY19 so this was removed in creating the approved budget. It is in the General Fund and is a decrease of grant revenue and decrease of capital outlay. This also lowers the overall appropriation as it is a decrease in the available resources. (\$74,540)
4. Forest receipts are projected to increase and this was not considered in the Proposed Budget. The amount was determined to be \$561,462 and be allocated to the Public Works Fund (Road Fund) at 75% (421,097) and the School Fund at 25% (140,365). In the Public Works Fund this increases revenue and Contingencies. In the School Fund, this increases revenues and the Distribution to Schools. As this is an increase in resources, it increases the overall appropriation by \$561,462.

Net effect:

Fund	Department	Increase/(Decrease)	Total Appropriation
General	Administration-NCPHD	39,890	NA
General	Contingency	(39,890)	NA
General	Administration-Norcor	40,000	NA
General	Contingency	(40,000)	NA
General	Sheriff-Emergency Mgmt Revenue	(74,540)	(74,540)
General	Sheriff-Emergency Mgmt Capital	(74,540)	-
Public Works	Public Works – Forest Receipts	421,097	421,097
Public Works	Contingency	421,097	-
County School	Administration – Forest Receipts	140,365	140,365
County School	Administration – Distribute to Schools	140,365	-
<u>Effect on total appropriation</u>			<u>486,922</u>
Proposed Total Appropriation		58,231,044	
<u>Budget Committee Changes</u>		<u>486,922</u>	
<u>Approved Total Appropriation</u>		<u>58,717,966</u>	



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF ADOPTING THE FISCAL YEAR 2018-2019 BUDGET, TAX LEVY AND APPROPRIATIONS FOR WASCO COUNTY

RESOLUTION #18-009

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

BE IT HEREBY RESOLVED that the Wasco County Board of Commissioners hereby adopts the Fiscal Year 2018-2019 Budget approved by the Budget Committee of the County on May 16th, 2018, with changes Adopted by the Board of Commissioners and now on file in the Finance Office for the amount of \$58,717,966.

BE IT FURTHER RESOLVED that the Board of Commissioners of Wasco County, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$4.2523 per \$1,000 of assessed value for operations and that these taxes are hereby imposed and categorized for tax year 2018-2019 upon the assessed value of all taxable property within the district as follows:

	Subject to the General Government <u>Limitation</u>	Excluded From <u>Limitation</u>
General Fund	\$4.2523/\$1,000	

BE IT FURTHER RESOLVED that the amounts and the purposes shown in the attached detail for the Fiscal Year beginning July 1st, 2018, be and hereby are as follows: the total appropriated amount is \$52,045,073, the total amount reserved for future expenditure is \$6,672,893 for a total budget of \$58,717,966.

BE IT FURTHER RESOLVED that the County Clerk certify to the assessor of Wasco County, Oregon the tax levy made by this Resolution.

The above Resolution Statements were approved and declared adopted on the 20th day of June, 2018.

SIGNED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

ATTEST

Scott C. Hege, Vice Chair

Kathy White, Executive Assistant

Rod L. Runyon, County Commissioner

Fund	Department/Classification	Budget Revenue	Budget Expense
GENERAL	GENERAL	18,363,021	-
	ASSESSMENT & TAXATION	19,450	791,428
	COUNTY CLERK	179,300	338,408
	SHERIFF	392,979	2,314,274
	ADMINISTRATIVE SERVICES	395,595	3,850,928
	ADMINISTRATION	469,101	2,940,485
	DISTRICT ATTORNEY	221,484	680,795
	PLANNING	161,980	810,905
	PUBLIC WORKS	16,065	47,805
	YOUTH SERVICES	45,175	635,977
	TRANSFERS	680,000	2,845,418
	CONTINGENCY	-	1,375,110
	UNAPPROPRIATED	-	4,312,617
TOTAL GENERAL		20,944,150	20,944,150
PUBLIC WORKS	PUBLIC WORKS	5,990,762	3,466,182
	TRANSFERS	-	1
	CONTINGENCY	-	901,907
	UNAPPROPRIATED	-	1,622,672
TOTAL PUBLIC WORKS		5,990,762	5,990,762
COUNTY FAIR	ADMINISTRATION	222,042	183,688
	TRANSFERS	29,000	-
	CONTINGENCY	-	18,318
	UNAPPROPRIATED	-	49,036
TOTAL COUNTY FAIR		251,042	251,042
COUNTY SCHOOL FUND	ADMINISTRATION	443,115	443,115
TOTAL COUNTY SCHOOL FUND		443,115	443,115
LAND CORNER PRESERVATION	PUBLIC WORKS	94,438	22,181
	TRANSFERS	-	-
	CONTINGENCY	-	39,940
	UNAPPROPRIATED	-	32,317
TOTAL LAND CORNER PRESERVATION		94,438	94,438
FOREST HEALTH PROGRAM	FOREST HEALTH	279,658	-
	TRANSFERS	-	75,000
	CONTINGENCY	-	204,658
TOTAL FOREST HEALTH PROGRAM		279,658	279,658

Fund	Department/Classification	Budget Revenue	Budget Expense
HOUSEHOLD HAZARDOUS WASTE	HHW	640,495	488,314
	CONTINGENCY	-	63,229
	UNAPPROPRIATED	-	88,952
TOTAL HOUSEHOLD HAZARDOUS WASTE		640,495	640,495
SPECIAL ECONOMIC DEVELOPMENT	ADMINISTRATION	1,570,169	975,169
	TRANSFERS	-	595,000
TOTAL SPECIAL ECONOMIC DEVELOPMENT		1,570,169	1,570,169
LAW LIBRARY	DISTRICT ATTORNEY	160,104	46,364
	TRANSFERS	-	-
	CONTINGENCY	-	110,300
	UNAPPROPRIATED	-	3,440
TOTAL LAW LIBRARY		160,104	160,104
DISTRICT ATTORNEY	DISTRICT ATTORNEY	16,141	16,141
	TRANSFERS	-	-
	CONTINGENCY	-	-
TOTAL DISTRICT ATTORNEY		16,141	16,141
MUSEUM	ADMINISTRATION	295,089	114,904
	TRANSFERS	22,500	-
	CONTINGENCY	-	142,775
	UNAPPROPRIATED	-	59,910
TOTAL MUSEUM		317,589	317,589
WEED & PEST CONTROL	PUBLIC WORKS	-	-
	TRANSFERS	-	-
TOTAL WEED & PEST CONTROL		-	-
911 COMMUNICATIONS	SHERIFF	971,794	1,091,584
	TRANSFERS	248,918	73,333
	CONTINGENCY	-	55,795
TOTAL 911 COMMUNICATIONS		1,220,712	1,220,712
PARKS	ADMINISTRATION	343,898	117,525
	CONTINGENCY	-	60,000
	UNAPPROPRIATED	-	166,373
TOTAL PARKS		343,898	343,898

Fund	Department/Classification	Budget Revenue	Budget Expense
COMMUNITY CORRECTIONS	SHERIFF	3,045,419	2,442,047
	CONTINGENCY	-	290,000
	UNAPPROPRIATED	-	313,372
TOTAL COMMUNITY CORRECTIONS		3,045,419	3,045,419
COURT FACILITIES SECURITY	ADMINISTRATION	157,983	43,000
	CONTINGENCY	-	114,983
TOTAL COURT FACILITIES SECURITY		157,983	157,983
YOUTH THINK	YOUTH SERVICES	222,293	168,089
	CONTINGENCY	-	30,000
	UNAPPROPRIATED	-	24,204
TOTAL YOUTH THINK		222,293	222,293
KRAMER FIELD	ADMINISTRATION	33,851	33,851
	CONTINGENCY	-	-
TOTAL KRAMER FIELD		33,851	33,851
CLERK RECORDS	COUNTY CLERK	44,132	10,217
	CONTINGENCY		33,915
TOTAL CLERK RECORDS		44,132	44,132
ROAD RESERVE	PUBLIC WORKS	4,915,617	4,915,617
	TRANSFERS	-	-
TOTAL ROAD RESERVE		4,915,617	4,915,617
CAPITAL ACQUISITIONS	ADMINISTRATION	3,161,036	4,011,036
	TRANSFERS	850,000	-
TOTAL CAPITAL ACQUISITIONS		4,011,036	4,011,036
911 EQUIPMENT RESERVE	SHERIFF	51	30,051
	TRANSFERS	30,000	-
	CONTINGENCY	-	-
TOTAL 911 EQUIPMENT RESERVE		30,051	30,051
FACILITY CAPITAL RESERVE	ADMINISTRATION	3,408,036	4,258,036
	TRANSFERS	850,000	-
	CONTINGENCY	-	-
TOTAL FACILITY CAPITAL RESERVE		4,258,036	4,258,036

Fund	Department/Classification	Budget Revenue	Budget Expense
GENERAL OPERATING RESERVE	ADMINISTRATION	3,570,248	4,420,248
	TRANSFERS	850,000	-
	CONTINGENCY	-	-
TOTAL GENERAL OPERATING RESERVE		4,420,248	4,420,248
CDBG GRANT	ADMINISTRATION	5,307,027	5,307,027
	CONTINGENCY	-	-
TOTAL CDBG GRANT		5,307,027	5,307,027
Total Appropriation		58,717,966	58,717,966
Reserve for Future Expenditure			6,672,893
Fiscal Year 2018 Appropriation			52,045,073



MEMORANDUM

SUBJECT: Budget Resolution Motion – Wasco County

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

WASCO COUNTY BUDGET MOTION: I move to approve Resolution 18-009 adopting the fiscal year 2018-2019 Budget, Tax Levy and appropriations for Wasco County.



AGENDA ITEM

Strategic Plan

[2018-2019 WASCO COUNTY STRATEGIC PLAN](#)

[PROPOSED MOTION LANGUAGE](#)

STRATEGIC PLAN

2018-2019



Executive Summary

Wasco County held a 2-day strategic summit and leadership development session in early March, 2018 to review the 2017 Strategic Plan goals/outcomes and to look at next steps for improving our County culture. This year, Summit focused on four main topics: Emotional Literacy (Intelligence), Time Management (The 5 Choices), Culture and Strategic Planning.

2017 was a busy year! The benefits of last year's summit were evident in the achievements of an integrated Wasco County government:

- Transforming our Culture: Sanctuary, Emotional Literacy
- Streamlined our recruitment/on-boarding process
- Development of Cross-Functional Teams
- Support and Implementation of open and honest communication/common language
- Continued support and backing of 100% Love (Living our Values Everyday)
- Department Strategic Plans that support the County-wide plan and move Wasco County towards a prosperous future
- Increased speaking engagements and public presentations by departments to highlight the good work being done in the County (Road Shows)
- Monthly financial reporting and analysis
- Significant progress on ORMAP re-mapping project
- On-going development of 5-year financial plan and structured budget process
- Wasco County owned land sales
- Wasco County Safety Plan
- Natural Hazard Mitigation Plan
- Staff Succession Plan
- Annual required CIS training for all staff
- Updated County policies and Employee Handbook
- Comprehensive Land Use Plan
- Website Guidelines and Social Media Playbook

Significantly, summit sessions tend to reveal additional benefits that have been seen throughout the year from continual and purposeful focus on culture and strategic planning:

- | | |
|--|---------------------------------|
| • Confidence in staff | • Expansion of last year's work |
| • Support | • Building relationships |
| • Positive attitude | • Celebrating each other |
| • Interpersonal relationships across departments | • Responsiveness to needs |
| • Trust | • Pride |
| • Cohesiveness | • Professionalism |
| • Engagement | • Embracing change |
| • New ideas | • Positive Energy |

For the upcoming year, our efforts, in regards to strategic planning, will focus on our "big rocks," those objectives that represent key priorities in pioneering pathways to prosperity for our citizens of Wasco County. The primary focus of those being that:

- Department and organizational plans will be more directly linked to our value based initiatives.
- Culture is continually maintained and taught so momentum is not lost.
- Professional development learning concepts are put to work within the organization.

Safety and Communication Agreement

The Wasco County management team will promote safety in communication – to create understanding and trust among the team that ideas/discussions will be done without censure or repercussions. This allows for open and honest feedback.

Our team will use four simple practices to create “a climate where truth is heard.” They include:

1. **Lead with questions, not answers.** This approach centers on asking questions instead of giving answers. It means asking why until something is fully understood. “It means having the humility to grasp the fact that you do not yet understand enough to have the answers and then to ask the questions that will lead to the best possible insights”.
2. **Engage in dialogue and debate, not coercion.** This is a process of intense dialogue and debate. This is not about having a predetermined decision and allowing people to say their piece, and then moving forward with the decision. It is a search for the best answer.
3. **Conduct autopsies, without blame.** This is a process of having good debate without blame for bad decisions or mistakes. It forces the group to understand what went wrong and learn from the mistake so that it does not happen again.
4. **Build “red flag” mechanisms.** This process is about raising the red flag when the information is “information that cannot be ignored”. It is a real-time mechanism to stop the process, discussion, or program and focus it into a discussion about information that cannot be ignored.

Two years ago, Wasco County created a “Safety Net” – a set of guidelines each person agrees to follow so they have the room to speak freely, ensure candor, inspire heated and productive dialog, make good decisions and – at the end of the discussion – stand behind the decision as if it was your own.

What do we personally need to respectfully say whatever needs to be said for the success of the team? How can we incorporate the four practices above into how our team communicates and interacts?

- Active listening with grace
- Don’t finish someone’s sentences
- Question for clarification
- Held harmless for questions/opinions
- Don’t hold “it” against me
- Civil, Professionalism + Respect
- No bad ideas
- Diplomacy - without anger, etc.
- No interruptions
- Trusting
- Have fun together
- Seeking community partnerships

Emotional Literacy

Identifying areas of professional development and growth are continually at the forefront of our retention and engagement strategies. As an organization, we are only as good as our team, knowing and understanding this concept has allowed us to be innovative in the way we create value. Our focus this year was on Emotional Literacy and the ability to understand and express feelings. Emotional Literacy involves self-awareness and recognition of one's own feelings and knowing how to manage them. Emotions are not just a matter of the heart. Recent advances in research have shown that they are also a result of brain biochemistry.

We were fortunate to have Debby Jones of YouthThink present on the three main concepts of Emotional Literacy:

- Neurobiology of the brain and how it impacts communication, relationships and behaviors (Reactive Brain vs. Thinking Brain).
- Emotional literacy and understanding the importance of secure attachment and why it is so important (understanding our own feelings and empathy with and for others).
- Brain/Body tools that will help us understand and change if needed our "default pathways", easy mindfulness tricks, and awareness of what we project (reverse body language).

Emotions drive learning, creativity, relationships and health. In the context of Wasco County, emotional literacy – the act of understanding, expressing and regulating emotions – leads to better leadership skills, better job performance and greater mental and physical well-being. Emotional literacy also enables better decision-making, positive relationships among co-workers and the public that we serve.

The 5 Choices

Each year, our Administrative Officer chooses a book to review that is in line with our day to day organizational operations. Past books have included, "Built on Values" by Ann Rhoades with Nancy Shepherdson, "Good to Great" by Jim Collins, "The Art of Possibility" by Rosamund Stone Zander and Benjamin Zander and "Extreme Government Makeover" by Ken Miller. The focus this year was on time management and productivity. This year's selection was "The 5 Choices - The Path to Extraordinary Productivity."

"The 5 Choices" is a book designed to help deal with the endless flow of incoming information that we each deal with in our personal and professional lives. We live in an ever connected world of telephone calls, e-mails, texts, tweets, Facebook notifications, meetings and much more, which takes our attention away from our "big rocks" each and every minute of the day. "The 5 Choices" consist of:

- Act on the Important, Don't React to the Urgent
- Go for Extraordinary, Don't Settle for Ordinary
- Schedule the Big Rocks, Don't Sort Gravel
- Rules your Technology, Don't let it Rule You
- Fuel your Fire, Don't Burn Out

The authors point out that, "It is both easier and harder than ever before to achieve extraordinary productivity and feel accomplished in our lives," a concept which they refer to as, "The Productivity Paradox." Just because we can do more faster, thanks to technology, it doesn't necessarily mean that we are doing the right tasks at the right time and being productive.

ACT ON THE IMPORTANT, DON'T REACT TO THE URGENT

This choice helps you to discern the important from the less and not important, as well as how to increase your return (return on the moment) in the midst of fierce distractions. In today's world, you are drowning in email, overwhelmed with demands, and trying to do more with less.

GO FOR EXTRAORDINARY, DON'T SETTLE FOR ORDINARY

This choice helps guide your decision making through a framework of what success looks like in your current, most important roles. You want to make a difference, but competing priorities often prevent you from achieving extraordinary results. With Choice 2, you will refine your current roles in terms of extraordinary results to achieve high-priority goals.

SCHEDULE THE BIG ROCKS, DON'T SORT GRAVEL

This choice provides you with tips and tools to plan weekly and daily to execute with excellence on the most important things. The crushing increase in workday pressures can make you feel helpless and out of control. With Choice 3, you will regain control of your work and life through a cadence of planning and execution that produces extraordinary outcomes. Big Rocks = Priorities / Gravel = the Details.

RULE YOUR TECHNOLOGY, DON'T LET IT RULE YOU

This choice provides you with tips and tools to make technology work for you, not against you. Turn your technology into a productivity engine. An electronic avalanche of email, texts, and social-media alerts seriously threaten productivity as never before. With choice 4, you will leverage your technology and fend off distractions. This was a big chapter for me since I'm a technology junkie. Good practical tips.

FUEL YOUR FIRE, DON'T BURN OUT

This choice provides you with simple, yet critical ways to increase energy so you can think clearly, make good decisions, and feel more accomplished at the end of every day. Today's exhausting, high-pressure work environment can burn you out. By applying the 5 Energy Drivers in Choice 5, you will benefit from the latest in brain science to consistently recharge your mental and physical energy.

KEY TAKEAWAYS

To be truly productive, we should minimize the time we spend in Q1 and Q3, eliminate the time we spend in Q4, and maximize the time we invest in Q2, in order to be extraordinarily productive.

You can never get ahead just by sorting gravel faster. Decide what is most important and get those "big rocks" scheduled before the week begins.

The three steps for weekly Q2 planning are: (30/10)

- Review your Roles and Goals
- Schedule the Big Rocks
- Organize the Rest

The three steps for daily Q2 planning are:

- Identify the few "must do's"
- Organize the rest
- Close out the day

There are 5 energy drivers: Move. Eat. Sleep. Relax. Connect.

When you make regular investments in these 5 energy drivers, you create a pattern to life that “fuels your fire” and keeps you from burning out.

100% Love (Living Our Values Everyday)

In 2016, Wasco County developed a new Vision, Mission and Core Values that guide how we serve the citizens of our county and the members of our team. While the concept of 100% Love can be a bit of a “sensitive” topic for some, this year’s summit provided the opportunity to consider it a bit differently. The idea of “Living our Values Everyday” stemmed from conversations within the Public Works Department and ultimately, Jeff McCall developed the tagline, which we believe, captures 100% LOVE perfectly. Our vision, mission and core values guide our daily decisions and actions.

VISION

Pioneering pathways to prosperity

MISSION

Partner with our citizens to proactively meet their needs and create opportunities

CORE VALUES

- Embody the 100% Love culture
- Relationships are primary
- Do the right thing, even when no one is watching

Moving the Dial – Strategic Planning

REVIEW AND UPDATE OF STRATEGIC PLAN ACTIONS AND OUTCOMES

Wasco County has seven “external” pathways that are critical to achieving the vision of a prosperous Wasco County. The Key Organizational Actions and Intended Outcomes listed below have been identified as the top priorities for our strategic plan. They have been updated from 2017 and incorporate new actions for 2018-19.

PATHWAY 1: TECHNOLOGY

Strategy Statement: To use technology to leverage new and existing service delivery methods while creating efficiencies in our work product. To promote the use of technology to better connect and communicate with people.

Directional Statements:

- The county will work on implementing the use of technology to provide integrated services.
- Through technology, make Wasco County government more transparent.
- Initiate ways of using technology to allow the public to better communicate with the County.
- Promote the services available through Wasco County.

- Use technology to move from being a paper-based organization
- Open data initiative

Key Organizational Actions and Intended Outcomes

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Create a plan for transitioning public records associated with a specific piece of property available through the County GIS map	Web map	Connect existing systems to web map	2 years to have plan developed (requested by BOCC)	Paul Ferguson		1 st draft of implementation plan. Discussing details on how to make it happen.

PATHWAY 2: CUSTOMER SERVICE

Strategy Statement: Guide customers with exceptional service to meet their needs or create opportunities.

Directional Statements:

- Actively seek feedback on needs and issues and take appropriate action. Go beyond expectations whenever possible.
- Work on innovative ways to enhance the customer experience with the County.
- Work with partners when we cannot do it ourselves.
- Be responsive, respectful and timely in meeting our customers' needs.

Key Organizational Actions and Intended Outcomes

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Determine and create a Citizen Portal - how we serve citizens online	Email, phone, website	Interactive request system available	3-5 years	Andrew Burke		Currently on target—developing what each dept. will need
Roll out the County Strategic Plan and 100% Love Culture to Partner Agencies	Some partners	Roll out to government partners, agencies, etc.	1 year	Tyler Stone		On-going.

PATHWAY 3: INFRASTRUCTURE & RESOURCES (EQUIPMENT, FACILITIES, ROADS, LANDS)

Strategy Statement: Strive to improve our infrastructure through preventative and remedial maintenance and capital improvements.

Directional Statements:

- Categorize and maintain an inventory and plan of replacement for all assets.
- Work to develop alternate or innovative methods of maintenance that result in extended life, and work efficiency.
- Regularly invest in capital projects that enhance Wasco County.
- Leverage existing dollars through grants or other funded programs.
- Build capital reserve fund(s) to address long-term needs.

Key Organizational Actions and Intended Outcomes

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Capital Improvement Plan*	Identified potential projects	Work with cross-functional team to understand needs and develop County-wide plan	1 years	Mike Middleton		No group convened. Limited action.
Long-range County Physical Space Needs Assessment*	Team formed	Plan for space needs	1-2 years	Jill Amery		On-going development.

PATHWAY 4: COMMUNICATION

Strategy Statement: Actively communicate to promote the vision, mission and values of Wasco County.

Directional Statements:

- Communication with the public in a manner that informs and provides transparency
- Develop and roll out external communication methods to the public that educate and give the public opportunities for feedback about the service that we provide.
- Use our technology to engage citizens in dialog to become an active participant in County Government.
- Communicate the right information to the right people at the right time.

Key Organizational Actions and Intended Outcomes

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Unified Legislative Messaging	Bills we are tracking have been sent to the BOCC	Creation of a unified response mechanism for legislative initiatives	6 months	Steve Kramer		Need deadline for list-moving forward.

PATHWAY 5: FINANCIAL HEALTH

Strategy Statement: Work to achieve financial sustainability through both innovative and responsible efforts to manage the resources that are available.

Directional Statements:

- Budgeting will be done with a realistic approach to assigning resources.
- Identify funding streams that will help supplement traditional revenue.
- Evaluate and prioritize programs through cost benefit analysis.
- Regular fiscal monitoring and reporting for all departments.
- Develop long term budget strategies.
- Ensure safeguards are established to provide financial health.

Key Organizational Actions and Intended Outcomes*

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Long-Range Threat Assessment*	Minimal	Identify potential financial threats and potential solutions	Ongoing	Mike Middleton		In-progress, on-going, organizational level.

PATHWAY 6: SAFETY

Strategy Statement: Maintain and promote the safety and well-being of citizens and employees.

Directional Statements:

- Provide safety for the public through service delivery, policy, and practices.
- Promote and encourage safety through prevention and education.

Key Organizational Actions and Intended Outcomes for this pathway were achieved in the prior year. The accomplishments have been listed under the "Executive Summary" section of the Strategic Plan.

PATHWAY 7: ORGANIZATIONAL DEVELOPMENT

Strategy Statement: Develop a framework that invests in our employees to achieve both organizational improvements and stability.

Directional Statements:

- Develop and implement initiatives that model the desired beliefs, attitudes and values of the organization
- Invest in training to expand the existing skill base and develop the next generation of leaders
- Review and revise County policies and procedures to have a consistent framework that is up-to-date and available to use in an efficient manner
- Create an environment where active participation is encouraged at all levels and employees can engage in the success of the County

Key Organizational Actions and Intended Outcomes

Action	Baseline	Intended Outcome	Target for Completion	Convener	BOCC Support	Current Status
Shared Service Opportunity Evaluation – review of IGAs*	Some exploration	Assessment	Ongoing	Scott Hege	Yes	Shared Services-on-going implementation and development needed.

ADOPTED THIS 7TH DAY OF JUNE, 2018.

Wasco County
Board of Commissioners

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: 2018-2019 Wasco County Strategic Plan Motion Language

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

STRATEGIC PLAN: I move to approve the 2018-2019 Wasco County Strategic Plan.



AGENDA ITEM

Updated Wasco County Policies

[STAFF MEMO](#)

[WASCO COUNTY EQUAL EMPLOYMENT OPPORTUNITY POLICY](#)

[WASCO COUNTY HARDSHIP LEAVE POLICY](#)

[WASCO COUNTY LEAVE WITHOUT PAY POLICY](#)

[WASCO COUNTY MOBILE COMMUNICATION DEVICE POLICY](#)

[WASCO COUNTY POSITION APPROVAL POLICY](#)

[WASCO COUNTY TELECOMMUTING POLICY](#)

[WASCO COUNTY VETERANS PREFERENCE POLICY](#)

[WASCO COUNTY WORKPLACE VIOLENCE POLICY](#)

[PROPOSED MOTION LANGUAGE](#)



MEMORANDUM

SUBJECT: POLICIES

TO: BOARD OF COUNTY COMMISSIONERS

FROM: NICHOLE BIECHLER

DATE: 05/31/2018

BACKGROUND INFORMATION:

Equal Employment Opportunity Policy-Removed verbiage in paragraph two which referenced following all state and local laws. This was addressed in the previous paragraph, in a broader reference to federal and Oregon law.

Hardship Leave Policy-No changes, just updated to reflect review to 2018.

Leave without Pay-Additional verbiage added in the "How to Apply for Leave without Pay" that starts with "Employees seeking a Leave without Pay for medical reasons..."

Mobile Communication Device Policy-This policy has been updated to reflect the deletion of the "Cellular Device Policy" due to overlap in language and process. Additional language was included in Section 1 starting with "Employees provided with a County-supplied cellular phone..." this verbiage was again added in Section 2. References to the Standards and Practices Commission were replaced by the Ethics Commission, as the advisory opinion was not previously cited correctly. In Section 3, language was added starting with "This allowance is taxable income...." Under the section entitle, "Other Mobile Communication Devices" additional language was included that is the same as referenced above in Section 1 and 2.

Position Approval Policy-Included language in section F1, to "ensure compliance with the law" in conjunction with the roll out of the Equal Pay Act.

Telecommuting Policy-No changes. Updated to reflect current review.

Workplace Violence-No changes. Updated to reflect current review.



Equal Employment Opportunity Policy

Wasco County is firmly committed to equal employment opportunity in all of its employment practices. The County provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, sex, national origin, age, disability or genetics.

In addition to federal law requirements, Wasco County complies with applicable state and local laws governing nondiscrimination in employment in every location in which we have facilities. This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfers, leaves of absence, compensation and training.

Wasco County expressly prohibits any form of workplace harassment based on race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, genetic information, disability, or veteran status. Improper interference with the ability of Wasco County's employees to perform their job duties may result in discipline up to and including termination.

Tyler Stone, Administrative Officer for Wasco County has been designated Equal Employment Opportunity Officer for Wasco County. The Human Resources department is responsible for monitoring equal employment opportunities. Individual Department Heads, with assistance from the Human Resources department, are responsible for ensuring that their employment decisions comply with the principles contained in this policy.

APPROVED this 20th day of June, 2018.

WASCO COUNTY BOARD OF COMMISSIONERS

APPROVED AS TO FORM:

Steven D. Kramer, Commission Chair

Kristen Campbell
Wasco County Counsel

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



Hardship Leave Policy
Adopted: 02/11/2004
Revised: 06/20/2018

Wasco County Hardship Leave Policy

Wasco County shall allow a permanent County employee, who has an eligible family member or who themselves is suffering from a serious health condition, as defined by the FMLA/OFLA, and has exhausted all other paid leave, to receive additional sick leave through a voluntary transfer of vacation leave from a donating County employee under the following circumstances:

A. Donating Employees

1. A permanent Wasco County employee, working half time or greater, may donate accrued vacation leave, in full seven and a half (7.5) hour or eight (8.0) hour blocks depending on their regular schedule.
2. Donating employees must maintain a minimum vacation accrual balance of five (5) working days (37.5/40.0 hours) after the number of donated days has been subtracted from their vacation balance.
3. Donating employees shall complete and sign a form approved by the County authorizing the donated hours to be credited to the recipient employee.

B. Recipient Employees

1. Employees, eligible for leave under FMLA/OFLA, may receive donated vacation days from donating employees. Donated vacation days shall be credited to the recipient employee's sick leave accrual balance on a day-for-day basis.
2. To receive donated leave, an employee must apply for, and receive, approval for leave under FMLA/OFLA. An employee may only request leave for a serious health condition as outlined in the FMLA/OFLA language.
3. The period in which an employee may receive donated leave is the period of FMLA/OFLA qualified leave which would otherwise be unpaid because all leave balances have been reduced to zero. Employees may not be receiving non-duty disability or Worker's Compensation benefits while receiving donated leave.
4. The maximum number of donated days which a recipient employee will be eligible to receive for one illness or injury shall be sixty five (65) working days.

C. Procedure and Limitations

1. FLMA/OFLA eligibility must be established prior to implementing procedures for hardship leave. To apply for FMLA/OFLA, an employee needs to obtain a request form



from the Human Resources office.

2. Requesting employees must arrange for the donation of days on the appropriate forms, available from the Human Resources office, seven (7) days in advance of their need for hardship leave. Donating employees will have 14 days to make their donations after the posting of the request for donations. This time may be extended on a case by case basis by the Human Resources Manager.
3. All donated days are subject to all sick leave rules and policies. In the event donated days are not used by the recipient employee, they will remain as accrued sick leave available to the recipient employee, subject to all sick leave rules and policies. In the event the recipient employee passes away or leaves County employment, the sick leave balance is forfeited.
4. Donation and receipt of donated days may be between employees without regard to bargaining unit membership. Any employee union or association representing Wasco County employees must agree to participate in this program for leave to be donated to other Wasco County employees. If a union or association opts out of participation for the employees they represent, all other eligible Wasco County employees may still participate in this program.
5. The Employer shall not assume any tax liabilities that would otherwise accrue to the employee.
6. The County shall keep the source of all donated leave confidential. This includes those donating time and those employees requesting hardship leave.

APPROVED this 20th day of June, 2018.

WASCO COUNTY BOARD OF COMMISSIONERS

APPROVED AS TO FORM:

Steven D. Kramer, Commission Chair

Kristen Campbell, County Counsel

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



Leave without Pay Policy

Preamble:

This policy has been enacted to further clarify what happens when an employee has used all available leave types and /or paid time off and is requesting that the Department Head grant Leave without Pay (LWOP). Leave without pay is a last resort leave available at a Department Head's discretion on an exception basis only. Many factors will be evaluated prior to granting a leave without pay and may include: past performance, longevity, ability to recruit, anticipated departmental work load, and others (including any requirements imposed by law). LWOP can consist of either short term or extended leave types.

Terms and Definitions:

Extended Leave without Pay - Leave in excess of two calendar weeks but generally not longer than 6 months.

Short Term Leave without Pay- Leave for less than 10 work days.

Maximum Amount- Extended leave without pay normally does not exceed 6 months. The Department Head is responsible for the decision to grant leave without pay and the amount of time granted is subject to Administrative Officer approval and provided in accordance with the law.

Policy:

Extended Leave without Pay may be granted to a permanent full or part-time employee for various reasons, for example; extended educational purposes, an employee's personal medical reasons, or personal reasons provided that all available paid time (sick, vacation, personal, etc.) and protected leaves (Family Medical Leave) have been exhausted. Extended LWOP requires Board of Commissioner approval.

Short Term Leave without Pay may be granted by the Department Head provided the employee has exhausted all available paid time off.

Who's Eligible?

Permanent full or part-time employees (as defined by employment status) with at least one year of service are covered by the Leave without Pay Policy (unless otherwise required



by law). Temporary, intermittent, part-time (less than half-time) or seasonal employees are not eligible for leave without pay (unless otherwise required by law). Permanent full or part-

time employees (as defined by employment status) within their first year of employment may use up to two weeks of LWOP provided they do not have any available paid time off (unless otherwise required by law).

How To Apply for Leave without Pay:

You must submit a written request for Leave without Pay to your Department Head including (attached form is below):

- Reason for leave
- Date expected for beginning leave
- Duration of leave
- Expected date to return to work

Employees seeking a Leave Without Pay for medical reasons (their own or a family member's) will be required to submit documentation from a licensed health care provider who has familiarity with the employee's medical condition or that of the employee's family member in support of the request for leave.

In addition, you need to:

- Notify your Department Head immediately if the conditions of the leave change.
- Notify your Department Head of your intent to return 30 days prior to the expected date of the return (Extended LWOP), if leave is granted for an extended period of time.

Note: Failure to report at the expiration of a leave, unless an extension has been requested and approved, will be considered a voluntary resignation.

Department Head Procedures:

Department Heads review requests for Short Term LWOP and approve/disapprove in writing with a copy to payroll. Department Heads review and present the request for Extended LWOP to the Administrative Officer. The Department Head must consider a number of factors when determining whether to recommend or grant leave without pay



and the amount of time to approve. These considerations include but are not limited to the following:

- Needs of the employee requesting leave
- Workload
- Need for filling employee's job
- Chances of employee returning to their position
- Work product of the employee
- Tenure
- Ability to recruit for the position

If the request comes from an employee seeking time off for a medical leave, the Department Head must consult with Human Resources before submitting the LWOP request to the Administrative Officer. Department Heads are responsible for tracking Short Term LWOP internally to ensure that employees follow the 10 workday maximum.

Continuation of Benefits:

While on Extended Leave without Pay, an employee may continue their medical benefits by paying the full premium for coverage through COBRA. Some benefits cannot be continued, including:

- Accumulation of Vacation and Sick Leave
- Retirement Contributions
- Retirement Annuity, 403(b) and 457
- Holiday or personal leave days
- Any supplemental benefits unless you make arrangements with the carrier to continue those benefits through some type of portability clause at your expense and management.

Medical, Dental, and Vision benefits will remain in effect through the end of the month in which your Extended Leave without Pay starts. Medical, Dental, and Vision Benefits will resume the first of the month following your return to normal employment provided that you have paid your premium either out of pocket or through payroll deduction. If the employee wishes to continue Medical, Dental, and Vision insurance while on leave they may do so by signing up for COBRA and making the necessary premium payments.



Leave without Pay Policy

Adopted: 01/14/2009

Revised: 06/20/2018

Reinstatement to Former Position:

While on Short Term Leave without Pay your position will be held open or filled temporarily while awaiting your return.

While on Extended Leave without Pay, in situations not involving the employee's personal medical issue, the Administrative Officer may require that you return to your former position at any time if circumstances warrant.

APPROVED this 20th day of June, 2017.

WASCO COUNTY
BOARD OF COMMISSIONERS

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

Kristen Campbell, County Counsel



WASCO COUNTY MOBILE COMMUNICATION DEVICE POLICY

This policy establishes guidelines for the use of mobile communication devices (cellular phone, tablet, pagers, mobile data terminals, etc.) in Wasco County by all County employees. It is the policy of Wasco County that all County equipment be managed and used to conduct the business of Wasco County in a safe, efficient and cost-effective manner.

Distribution

Mobile communication devices shall be assigned at the direction of the Department Director with approval from the Administrative Officer or Board of County Commissioners.

Mobile communication devices may be assigned to the following:

Vehicle: Department Directors may authorize the installation of a cellular phone or mobile data terminal into a County owned vehicle or vehicle used in conjunction with the County Vehicle Allowance Policy.

Department Pool: Department Directors may authorize the purchase of mobile communication devices for use by all employees of a specific department.

Volunteers: Department Directors may authorize certain County volunteers who are required to respond to after-hour emergencies.

Individual: Department Directors may assign a mobile communication device to an individual who is required to remain in contact with other employees and/or officials.

Cellular Telephones Assigned to Individuals

Individuals will be assigned cellular telephones in one (1) of three (3) categories. Employees are required to follow the rules regarding cellular telephone use as outlined. The three (3) categories are:

1. **County supplied cellular telephones:** Most employees with a business need for a cellular telephone will be assigned a County owned cellular phone. Cellular telephone use on devices supplied by the County is restricted to County business.

Personal cellular calls (outgoing or incoming) will only be allowed in limited and infrequent cases for instances of family emergencies if these calls cannot be made from a land line phone in a reasonable period of time. These calls should be of short duration.

NO OTHER PERSONAL USE IS ALLOWED, EVEN IF REIMBURSED. The aforementioned family emergency



calls do not need to be reimbursed.

Employees provided with a County-supplied cellular phone should not use the device to store any personal information or personal applications. Wasco County retains the right to search a County-provided mobile communication device at any time and without notice; employees should have no expectation of privacy of anything they view or store on a County-supplied cellular phone.

If the agency is providing the employees with cellular telephones only and not regular desk telephones we believe that the rules cited under Telephones in Advisory Opinion 98A-1003 also apply to cellular telephones. The employer may allow employees to use the cellular telephones to talk to family members, make medical appointments, schedule service technicians, confer with a child's school and take care of any of a variety of other matters which can only be accomplished during regular working hours without such usage being prohibited by law. In this situation it would be less disruptive to permit employees to make such personal calls from the cellular telephones than to require an employee to take a break or leave from work to take care of personal matters.

Personal telephone calls made during working hours from public employers' telephones should be brief and infrequent. Personal long distance calls, even if the employee reimburses the agency for the cost of such calls, may not be made on agency telephones.

If the agency chooses a cellular telephone plan that includes long distance telephone calls at no extra charge the employees would be prohibited from using this service for personal calls. If the employee used this service the employee would be receiving a financial gain or avoiding a financial detriment and would be in violation of ORS 244.040(1) (a)."

For employees who have access to a desk phone, they must use the phones for business use and restrict personal calls to emergency calls.

Employees provided with a County-supplied cellular phone should not use the device to store any personal information or personal applications. Wasco County retains the right to search a County-provided cellular phone at any time and without notice; employees should have no expectation of privacy of anything they view or store on a County-supplied cellular phone.

2. Personal cellular phone allowance provided as an employment benefit:

The County recognizes that due to the nature of some positions, both elected and appointed, certain employees should have a cellular phone allowance provided. The Board of County Commissioners or Administrative Officer, in conjunction with Department Directors, may designate employees who will receive a monthly stipend set by the Board of County Commissioners for the specific purpose of paying towards the cost of maintaining a personal cellular phone. This allowance is taxable income. The



Mobile Communication Device Policy

Adopted: 06/12/2017

Revised 06/20/2018

County will not contribute any funds beyond this allowance for cell phones; employees are responsible for purchasing their own cell phone and selecting an appropriate, reliable cell phone service.

This monthly allowance amount may be adjusted periodically by the Board of County Commissioners. This cellular phone would be used for business, but would not have the same restrictions on personal use since it is a personal phone.

Employees receiving this benefit are required to maintain an active cellular phone account.

Work Sites:

Employees are prohibited from engaging in the use of a cellular phone while at a work site during which the operation of a cellular phone will be distraction to the user and/or may create an unsafe work environment. Such work sites include but are not limited to: road repair, maintenance and construction, operating or repairing energized equipment such as electrical panels, motors, or energized circuits. Such work sites must be secured or the cellular phone used only by an employee while out of harm's way of such work environments.

Off-Road Equipment

Employees are prohibited from engaging in the use of a cellular phone while operating moving motorized off-road (maintenance/construction type) equipment. Even hands-free cellular phone use will not be authorized while operating this type of equipment, unless the equipment has been properly stopped and taken out of gear or turned off.

While Driving a Motor Vehicle

Hands-free devices must be used by all County personnel (other than law enforcement) whenever driving a County vehicle or a personal vehicle on County business. Please note, the use of a speaker phone is not considered a "hands-free" accessory.

Texting while driving is strictly prohibited.

Other Mobile Communication Devices

As it pertains to this policy other mobile communication devices is defined as but not limited to: pagers, tablets, mobile data terminals, and other data devices as may become available.

Mobile communication devices will be kept up to date on the normal computer rotation as defined by the Information Services Department. The County will not be responsible for maintaining personal applications loaded on any mobile communication device.

Individuals will be assigned mobile communication devices in one of two (2) categories. Employees are



required to follow the rules regarding mobile communication devices use as outlined herein. The two (2) categories are:

1. County supplied mobile communication device: Most employees with a business need for a mobile communication device will be assigned a County owned mobile communication device. Mobile communication device use on devices supplied by the County is restricted to County business only.

Employees are expected to use the mobile communication devices for work-related purposes only during work hours. Personal use is allowed during non-working hours, but must still comply with the County's policies, including policies prohibiting discrimination or harassment on the basis of any protected class.

County supplied mobile communication devices are subject to the same provisions as a County provided cellular telephone as described above and as further outlined in the Wasco County Computer Policy, and Wasco County Internet/ Intranet Policy. Employees provided with a County-supplied mobile communication device should not use the device to store any personal information or personal applications. Wasco County retains the right to search a County-provided mobile communication device at any time and without notice; employees should have no expectation of privacy of anything they view or store on a County-supplied mobile communication device.

2. Personal communication device allowance provided as an employment benefit:

The County recognizes that due to the nature of some positions, both elected and appointed, certain employees should have a mobile communication allowance provided. The Board of County Commissioners or Administrative Officer, in conjunction with Department Directors, may designate employees who will receive a stipend set by the Board of County Commissioners for the specific purpose of obtaining a personal mobile communication device. This stipend is a one-time purchase stipend that will reoccur no sooner than the timeline set forth by the computer rotation plan in use by the County. Additionally, a monthly stipend for usage or other data charges may be appropriate as determined by the Board of County Commissioners. This monthly stipend amount may be adjusted periodically by the Board of County Commissioners. This mobile communication device would be used for business, but would not have the same restrictions on personal use since it is a personal device.

All restrictions as to safe use as described above apply to mobile communication devices.

This policy will take effect immediately and may from time to time be revised. All revisions, as recommended and adopted by the Wasco County Board of Commissioners, shall be made part



Mobile Communication Device Policy

Adopted: 06/12/2017

Revised 06/20/2018

of this policy as if said revisions were fully written hereunder.

Failure to comply with any provision of this policy may result in disciplinary action up to and including termination.

References:

Oregon Ethics Law, Oregon Revised Statutes 244.010-244.045, in relevant part: 244.040 (1)(a) No public official [or employee] shall use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment that would not otherwise be available but for the public official's [or employee's] holding of the official position or office.

Oregon Government Ethics Commission, Technology Advisory Opinion, 7/9/98: Public agencies provide cellular phones to their employees specifically to facilitate the carrying out of official business. Public agencies' cellular phones are not for the convenience or personal use of employees.

If public employees desire to have the convenience of a cellular telephone while on duty to make the types of routine personal calls cited in the section relating to telephones, the employees must acquire and pay for their own personal cellular service.

Oregon Government Ethics Commission Advisory Opinion 01A-1004, 6/1/01.

APPROVED this 20th day of June, 2018.

WASCO COUNTY
BOARD OF COMMISSIONERS

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

Kristen Campbell, County Counsel



Position Approval Policy

Purpose: To establish consistent practices for filling vacant and new positions within Wasco County.

Policy Statement: Wasco County seeks to implement a consistent and efficient process for filling both vacant and newly created positions of employment. This policy is designed to maximize communication while maintaining a streamlined process.

A. Definitions

Vacant Position – An existing position that becomes vacant based on the resignation, retirement or termination of an employee. The vacancy will be replaced with a similar job description. The job description can be reviewed and updated without substantial changes to job duties. These positions are within the current budget cycle and the funds have already been approved and allocated for this position.

New Position – A new position developed within an organization that has a new job description and pay scale approved by the Administrative Officer, or an additional position funded through the budget process within a current job description.

Position Adjustment – Changing the number of hours an employee works that has an impact on the FTE of a department or changes to the job description of a current position.

B. General Procedures

1. Complete a Position Approval Form by accessing the form on the “Share Drive” of the County or requesting a copy from Human Resources.
2. Once the Position Approval Form is fully executed, based on the criteria above, it will be turned in to Human Resources for appropriate budget approval and submitted to the Finance Director for final approval. Once approval has been obtained, Human Resources will begin the recruitment process.
 - a. Standard advertising procedures will include posting the notice in-house, on the Wasco County website and local print ads. Additional advertising may be requested by the Department Head.
 - b. All advertisements will be for a minimum of 10 calendar days and may be extended based on low applicant response.
3. All applications will be received by Human Resources for tracking purposes. Applications will be logged into an Applicant Tracking spreadsheet.
 - a. Applications will be forwarded to the Department Head once the position is closed.
 - b. Human Resources will assist in reviewing applications, if requested.
 - c. Human Resources will send letters to the applicants who interviewed but were not successful in receiving the position.
4. If pre-employment testing is required, Human Resources will schedule, assist and administer (if needed).



5. Once the applicant is selected, the Department Head notifies Human Resources and establishes a start date.

C. Vacant Positions without Changes

1. The Department Head will review and make any minimal changes to update the job description.
2. The Department Head will sign a completed Position Approval Form and submit the form to Human Resources.
 - a. The Position Approval form must state if this is to be for internal recruitment or external recruitment.
 - b. If internal recruitment, the position must be advertised for 5 calendar days to allow qualified employees the opportunity to apply for the position.
 - c. If no internal employees apply or are qualified for the position, the position will then be posted externally for 10 calendar days.
3. The Finance Manager will review to ensure completeness and budget availability.
4. The above general procedures will be followed and the position will only be offered to an applicant at the pay level of Step 2 or below.

D. New Positions

1. If a position has not been placed on the salary matrix, a job evaluation must be submitted to HR Answers. It is the responsibility of the Department Head to have a current and up-to-date job description in order for the position to be evaluated. The submission will then be forwarded to HR Answers through the Human Resources department.
2. The Department Head will submit the completed job description, the Position Approval Form and the rationale for creating the position to Human Resources. After it is processed it will be sent to the Finance Director for budget approval.
3. The Administrative Officer will sign off on the completed packet and may forward the request to the Board of County Commissioners at the next regularly scheduled Board meeting.
4. Once the request is approved by the Administrative Officer it will be processed following the general procedures.

E. Changes to Current Position

1. Any changes in FTE or substantial changes related to a job description during a fiscal year will be handled similar to new positions.
2. The Department Head will submit the proposed changed job descriptions, the Position Approval Form



and any rationale for changing the job description to Human Resources. After it is processed it will be sent to the Finance Director for budget approval.

3. The Administrative Officer will sign off on the completed packet and may forward the request to the Board of County Commissioners at the next regularly scheduled Board meeting.
4. Once the request is approved by the Administrative Officer it will be processed following the general procedures.

F. Hiring Above Step 2 on Salary Matrix

1. In circumstances that may occur when a Department Head wants to extend a conditional offer of employment at a Step 3 or above on the Salary Matrix, the Department Head must submit the request in writing and reasons for the higher rate of pay to Human Resources and to the Finance Director, for review and signature to ensure adequate funding and compliance with the law.
2. The Finance Director will forward to the Administrative Officer for review. Prior to approval the Administrative Officer may forward the request to the Board of County Commissioners at the next regularly scheduled Board meeting.
3. Once the request is approved by the Administrative Officer it will be processed following the general procedures.

G. Exceptions and Appeals

It is the intent of this policy to provide an efficient and effective process for hiring and filling vacant positions. If during the process there is a decision that the Department Head wants to appeal, it can be brought forth to the Chair of the Board of County Commissioners for a final decision.

APPROVED this 20th day of June, 2018.

WASCO COUNTY
BOARD OF COMMISSIONERS

APPROVED AS TO FORM:

Steven D. Kramer, Commission Chair

Kristen Campbell, County Counsel

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



**Wasco County
Position Approval Form**

This form is required to fill all positions.

Directions: Requestor (Department Head) to complete Section 1, sign, attach complete job description, and return form to Human Resources. Please see Position Approval Policy for position definitions and full procedure description.

Section I: Position and Labor Distribution Information

Department _____ Position Title _____ Position # (if known) _____
Line item # _____ (used to verify budget) Union (FOPPO/WCLEA) ___yes ___no

Pre-employment testing ___ yes ___ no If "yes" describe requirement(s) (i.e. drug testing, psych. eval., bckgrnd check)

Regular	___	Full Time	___	Replacement to Staff	___
Fixed Term	___	Part Time	___	Addition to Staff	___
Temporary	___	FTE	___	Other	___
Exempt	___	Non-Exempt	___	HR (Ex/NE testing attached if required)	___

Hrs/Day ___ Proposed Start Date _____ End Date _____ (If fixed term or temporary)

If replacement (Name/Title of last incumbent) _____

Class _____ Step _____ Proposed Pay Range _____
(Ex: Class - "A", Step - 1-2, Proposed Pay Range - \$1,701.68-\$1,787.62/mo or \$10.48-\$11.00/hr)

Budgeted Position ___Yes ___No (If no, please explain below. Include if this position would be sustainable.)

Explanation: _____

State/Federal Funded ___ Yes ___ No Term of Grant (if applicable): _____

Grant Funding Distribution: _____

Suggestions for advertising? (free/low cost advertising) _____

Reviewed and attached updated job description (may be obtained from HR Department). ___Yes ___No



Position Approval Policy
Adopted: 09/07/2011
Revised: 06/20/2018

Section II: Required Signatures

By signing this requisition, you are indicating that the position is authorized and a budget has been allocated.

Requestor

Date

Finance Manager

Date

Human Resources Manager

Date

Selected Applicant: _____

Start Date: _____

Step: _____

Current Wasco County Employee: Yes ____ No ____



Wasco County Telecommuting Policy

It is the policy of Wasco County to allow certain positions to participate in a flexible work arrangement when determined suitable for both the employee and the County. Job responsibilities appropriate for telecommuting are those that can be performed independently and do not impact the work of other employees or the Public by the telecommuter's absence from the office. Situations in which the County may approve telecommuting are to reduce commuting, meet the needs of the Public, or accommodate the need for a flexible work schedule or leave of absence. On a case-by-case basis, the County may allow an employee to telecommute by working from home for part of their regular work week or for a duration of their leave of absence.

Policy:

- An employee's participation in telecommuting is entirely voluntary. Telecommuting is available only to eligible employees at the County's sole discretion and is not an employee benefit intended to be available to the entire organization. As such, no employee is entitled to, or guaranteed the opportunity to telecommute.
- Employees requesting a telecommuting work arrangement must have been employed with the County for a minimum of 12 months, be classified as a regular employee, demonstrated successful ability to work independently, demonstrated above average performance as documented in a performance evaluation, and be engaged in work responsibilities that lend themselves to an independent work arrangement.
- Telecommuting may be arranged to allow working from home for a short-term project or for a longer period. The employee and their manager will establish the number of hours or days allowed for telecommuting each week, the work schedule to be maintained, and the manner and frequency of communication. The employee needs to be accessible by phone or e-mail within a reasonable time during the agreed-upon work schedule. In the event that overtime is anticipated, this must be discussed and approved in advance with the Department Director, just as any overtime scheduling would normally have to be approved.
- Any telecommuting arrangement will be initially be approved on a three-month trial basis (dependent on the tasks/duties assigned), but may be discontinued upon the request of either the telecommuter or Department Director upon reasonable notice, with or without cause, in writing to the other party. During the trial period the telecommuter is to communicate weekly with their manager by phone and email to discuss work progress and any problems. At the end of the trial period a decision will be made regarding continuance of the telecommuting arrangement based upon work output and completion of objectives. The County will not be responsible for costs, damages or losses resulting from cessation of participation in the



Telecommuting Policy

Adopted: 12/04/2002

Revised: 06/20/2018

telecommuting program.

- The County may provide the necessary computer, modem, software, and other equipment needed for telecommuting. If computer equipment is to be furnished by the County for a work-at-home arrangement, this will be coordinated with the Information Services Director. Equipment may include hardware, software, modems, phone and data lines, facsimile equipment, etc. Any County-furnished equipment will be maintained by the County, remains County property, and is to be used for business purposes only. County-owned software may not be duplicated except as formally authorized. The telecommuter will be required to sign an inventory agreement describing all County property or office supplies received for a work-at-home assignment and affirming to take precautionary steps to protect the items from damage or theft. Upon termination of the telecommuting arrangement or termination of employment all County property will be returned to the County.
- If employee's own equipment is to be used for a telecommuting arrangement, the employee shall maintain such equipment. The County accepts no responsibility for damage or repairs to employee-owned equipment
- The employee will be expected to follow all applicable County policies and procedures including any regarding confidential information. Employee shall take steps to ensure continued protection of confidentiality when working at home including password maintenance, use of locked file cabinet or desk for disk and document storage, and other steps appropriate for the environment.
- The telecommuting employee will establish an appropriate work environment within their home or remote work location to accomplish work on behalf of the County. The County will not be responsible for costs associated with establishing an employee's home office such as installing phone lines, furniture or lighting, repairs, or modifications to employee's home.
- After a home office has been set up, a designated representative of the County will visit employee's home workspace, with two-day advance notice, to inspect for possible work hazards and suggest modifications. Furthermore, the County retains the right to make on-site visits (with 48 hours advance notice) to the remote work location for the purpose of determining that the site is safe and free from hazards, and to maintain, repair, inspect, or retrieve County-owned equipment, software, data or supplies. Employee agrees to maintain safe conditions at their home workspace, and practice safe work habits.
- An employee injured at their home workspace while performing regular County work duties, during established work hours, would generally be covered by the county's workers' compensation policy. But this liability is limited to injuries resulting directly from work and only if the injury occurs in the designated work area. The telecommuting employee is responsible for



Telecommuting Policy

Adopted: 12/04/2002

Revised: 06/20/2018

notifying the County of any such injuries and following the workers' compensation procedures. The employee is liable for any injuries sustained by visitors to their home workspace.

- Employees in the telecommuting program remain liable for injuries to third persons and/or members of their family on their premises. Employee agrees to defend, indemnify and hold harmless Wasco County, its affiliates, employees, contractors and agents, from and against any and all claims, demands or liability (including any related losses, costs, expenses, and attorney fees) resulting from, or arising in connection with, any injury to persons (including death) or damage to property caused, directly or indirectly, by the services provided herein by Employee or by Employee's willful misconduct, negligent acts or omissions in the performance of the Employee's duties and obligations under this Agreement, except where such claims, demands, or liability arise solely from the gross negligence or willful misconduct of the County.
- Employee will be supplied with appropriate office supplies (pens, paper, forms, etc.) necessary to successfully complete job responsibilities. Employees out-of-pocket expenses for other supplies will not be reimbursed unless by prior approval of the Department Director.
- Employee will be responsible for complying with IRS and state and local government restrictions regarding use of their home for business purposes. This responsibility is the sole obligation of the employee.
- A telecommuting work arrangement does not change the terms and conditions of employment, salary, job responsibilities, benefits, or rights and protections.
- The telecommuting employee is expected to arrange dependent care or personal responsibilities in a manner that does not interfere with performance of their job responsibilities while working at home and/or during established work hours.
- Employee agrees to participate in all studies, inquiries, reports and analyses relating to this program. Employee remains obligated to comply with all of Wasco County's rules, practices, instructions and this policy. Employee understands that violation of any of the above may result in preclusion from telecommuting.

Procedure:

An employee requesting to telecommute shall complete a Request to Telecommute form providing information to their Department Director and the Director of Employee and Administrative Services regarding the reason for requesting this work arrangement, how job responsibilities are appropriate for a telecommuting arrangement, probable duration, impact on department or the public, and any equipment needs to be furnished by the County. The completed request will be presented to the County Court for consideration.



Telecommuting Policy

Adopted: 12/04/2002

Revised: 06/20/2018

Wasco County Telecommuting Policy Agreement

Any County work files or documents may be taken to the home office space, but remain the property of the County and shall be returned upon termination of the telecommuting arrangement or termination of employment.

Employee agrees to maintain a safe working environment and will allow an on-site inspection upon request. Employee understands the County is not liable for any injuries to visitors to the employee's home office space.

The employee will be reimbursed for business calls made from their home as follows:

The employee agrees to call the office to obtain messages at least _____ times per day while working at home. Employee agrees to be accessible by phone or e-mail within a reasonable time during the agreed-upon work schedule. Employee agrees to modify their telecommuting work schedule to fit County needs such as attendance at job-related meetings or training.

While working at home, employee shall follow all County policies and procedures as if working at their regular County on-site work area. Any violations of County policies and procedures, or of the terms and conditions of this agreement, may result in disciplinary action up to and including termination of employment.

I have read and understand this telecommuting agreement and the County Telecommuting Policy, and agree to follow the policy, terms, and requirements. I understand that this program is voluntary and may be discontinued by the County or me at any time upon written notice to the other.

Employee Name (Print)

Date

Employee Signature

Department Director (Print)

Date

Department Director Signature



Telecommuting Policy
Adopted: 12/04/2002
Revised: 06/20/2018

APPROVED this 20th day of June, 2018.

WASCO COUNTY
BOARD OF COMMISSIONERS

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

Kristen Campbell, County Counsel



Wasco County Veterans' Preference Policy

In accordance with Oregon law, applicants who are requesting veteran's preference and who meet the minimum qualifications and any special qualifications for a position may be eligible for veterans' preference in public employment, based on the following;

- Individuals may receive either 5 points as a qualified veteran (non-disabled) or 10 points as a qualified disabled veteran, but not both. If there is not a scored exam in a selection process, Wasco County will apply another method of preference as required for those who qualify.
- In order to qualify for veterans' preference, appropriate documentation must be submitted, as detailed below.
- An individual must submit required documentation for each open recruitment/job announcement in which veterans' preference is being claimed, even if documentation has been submitted before.
- The Human Resources Department, as listed on the job announcement, must receive all required documentation by the closing date of the job announcement.

To apply for veterans' preference with Wasco County, you must submit documentation using one of the following methods:

- Attach required documentation to your job application and deliver in person at 511 Washington St., Ste. 206, The Dalles, OR 97058; or
- E-mail required documentation to the Human Resources Department at application@co.wasco.or.us; or
- Mail required documentation to the Human Resources Department at 511 Washington St., Ste. 206, The Dalles, OR 97058.

In order to qualify for veterans' preference, as outlined under Oregon law, you must have served on active duty in the Armed Forces of the United States (US)*:

1. For more than 90 consecutive days beginning on or before January 31, 1955; or
2. For more than 178 consecutive days; or
3. For 178 days or less and has a disability rating from the US Department of Veteran's Affairs; or
4. For at least one day in a combat zone; or
5. Received a combat or campaign ribbon or an expeditionary medal for service in the Armed Forces.

To qualify under #1-5 above you must have been discharged or released under honorable conditions; or

6. You are receiving a non-service connected pension from the US Department of Veterans Affairs.

*You must provide proof of eligibility by submitting:

- A copy of your DD214/DD215 form (documentation must include character discharge to qualify under #1-5 above); or
- To qualify under #6, provide a letter from the US Department of Veterans Affairs indicating you receive a non-service connected pension.

Disabled Veteran**:

You must be:

1. A person whose discharge or release from active duty was for a disability incurred or aggravated in the line of duty; or
2. Have a disability rating from the US Department of Veterans Affairs; or
3. Awarded the Purple Heart for wounds received in combat.

**You must provide proof of eligibility by submitting:

- A copy of your DD214/DD215 form; and
- A copy of your veterans' disability preference letter from the Department of Veterans Affairs.

APPROVED this 20th day of June, 2017.

WASCO COUNTY
BOARD OF COMMISSIONERS

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

Kristen Campbell, County Counsel



Workplace Violence Policy

Wasco County recognizes the importance of a safe workplace for employees. A work environment that is safe and comfortable enhances employee satisfaction with work, as well as employee productivity.

To help prevent incidents of violence from occurring, Wasco County has adopted this zero tolerance policy for workplace violence. Consistent with this policy, acts or threats of physical violence, including intimidation, harassment, and/or coercion which involve or affect Wasco County or which occur on Wasco County property will not be tolerated.

Wasco County will not condone any acts or threats of violence against its employees, customers, or visitors by any individual on the Wasco County's premises at any time or while such individual is engaged in business with or on behalf of the Wasco County, on or off the Wasco County's premises.

However, situations may occur that could present a risk of harm to employees and others. All employees have an obligation to report any incidents that pose a risk of harm to employees or others associated with Wasco County or that threaten the safety, security, property or financial interests of Wasco County. Employees should make such reports directly to their Department Head.

All information related to the reports, including the name of the reporting employees, will be kept as confidential, if possible, given the circumstances. We will notify the reporting employee of any action we take in response to the report.

If a worker feels threatened or in danger of imminent bodily harm s/he should take the following steps:

- Leave the scene, if it can be done safely. Do not attempt to control a violent person.
- Call law enforcement (911) if the situation warrants this action.
- The incident should be reported to the supervisor immediately or as soon as possible.

If the threatening individual poses no immediate physical threat, but is making verbal threats or is otherwise intimidating workers or others in the area, then the employee should:

- Keep back and move away from the individual, if possible in a way as not to provoke violence.
- Notify a supervisor or law enforcement as soon as possible.

Any worker having knowledge of a violent act/threat involving other employees must report the incident immediately to a supervisor/manager. The supervisor/manager will promptly start an investigation into the incident. Upon completion of a thorough investigation, it will be determined as to



Workplace Violence Policy

Adopted: 12/04/2002

Revised: 06/20/2018

what corrective action, if any, will be taken. Identification of any further safety or preventative measures will be discussed with department and safety committee members.

Wasco County understands that there may be situations that demand immediate action to protect oneself or others against an act of violence. If such an incident occurs and there is no time to follow procedures per these guidelines or wait for a law enforcement official to respond, workers may protect themselves or abandon their position in order to do so. Workers are still required to report the incident as soon as possible.

Wasco County may, out of business necessity, conduct an investigation of a current employee when the employee's behavior raises concerns about work performance, reliability, honesty, or potential threat to the safety of co-workers or others. An employee investigation may include investigation of criminal records and a search of Wasco County's property such as desks, work areas, lockers, file cabinets, entity cell phone records, voice mail systems, and computer systems.

The employee assistance program (EAP) is available to provide confidential and individual personal counseling to eligible employees involved in a violent incident.

Any intimidation, coercion, discrimination or retaliation against an individual who reports an act of workplace violence or who assists, participates or testifies in any manner in an investigation will not be tolerated. All such acts should be reported immediately. Workers who engage in any form of violence in the workplace in violation of this policy, or who retaliate, intimidate or harass another employee for reporting workplace violence or participating in a workplace violence investigation will be subject to discipline up to and including termination.

Examples of Workplace Violence

General examples of prohibited workplace violence include, but are not limited to, the following:

- All threats or acts of violence occurring on Wasco County property, regardless of the relationship between Wasco County and the parties involved in the incident.
- All threats or acts of violence not occurring on Wasco County property but involving someone who is acting in the capacity of a representative of Wasco County.
- All threats or acts of violence not occurring on Wasco County property involving an employee of Wasco County if in the opinion of the County the threats or acts of violence affect the legitimate interests of Wasco County.
- Any threats or acts resulting in the conviction of an employee or agent of Wasco County, or of an individual performing services on Wasco County's behalf on a contract



or temporary basis, under any criminal code provision relating to threats or acts of violence that, in the opinion of the County, adversely affect the legitimate interests and goals of Wasco County.

Specific Examples of Prohibited Conduct (not all inclusive):

- Hitting or shoving an individual, or other physical altercations.
- Threatening to harm an individual or his/her family, friends, associates, or their property.
- The intentional destruction or threat of destruction of property owned, operated, or controlled by Wasco County.
- Making harassing or threatening telephone calls, letters or other forms of written or electronic communications.
- Intimidating or attempting to coerce an employee to do wrongful acts that would affect the business interest in Wasco County,
- Harassing surveillance, such as "stalking", the willful, malicious and repeated following of another person and making a credible threat with intent to place the other person in reasonable fear of his or her safety.
- Making a suggestion or otherwise insinuating that an act to injure persons or property is "appropriate", without regard to the location where such suggestion or insinuation occurs.
- Unauthorized possession or inappropriate use of firearms, weapons, or any other dangerous devices on Wasco County property.

Applications of Prohibition

Wasco County's prohibition against threats and acts of violence applies to all persons involved in Wasco County's operation, including but not limited to Wasco County personnel, contract and temporary workers, and anyone else on the Wasco County property. Violations of this policy by any individual on Wasco County property, by any individual acting as representative of the Wasco County while not on Wasco County property, or by any individual acting off of Wasco County property, when in the opinion of the County, his/her actions affect the public interest or the Wasco County's business interests will be followed by legal action, as appropriate.

Law Enforcement exception: *The prohibition regarding acts of violence do not apply to certified law*



Workplace Violence Policy

Adopted: 12/04/2002

Revised: 06/20/2018

enforcement officers engaged in the lawful and authorized use of force, or the threat of such use, in the performance of official duties.

Any person who makes substantial threats, exhibits threatening behavior, engages in violent behavior, or otherwise engages in conduct prohibited by this Policy, will be removed from the premise as quickly as safety permits and shall be prohibited from returning to all Wasco County premises pending outcome of an investigation.

The appropriate authority, or designee, will initiate a decisive and appropriate response. This response may include, but is not limited to, suspension and/or termination of any business relationship, disciplinary action up to and including termination of employment, and/or criminal prosecution of the person or persons involved.

Employee Reports of Violations

All personnel should promptly notifying management representative(s) designated below of any apparent violations of these policies which they have witnessed or to which they have otherwise become aware.

Even without an actual threat, personnel should also report any behavior that they have witnessed, which they in good faith regard as threatening, or violent, when that behavior is job related or might be carried out on Wasco County controlled property, or is connected to employment. Employees should make such reports, regardless of the behavior and the person(s) who were threatened or were threatened or were the focus of the threatening behavior.

Employee reports made pursuant to this policy will be held in confidence, to the maximum possible extent.

In cases where the reporting individual is not a Wasco County employee, the report should be made to the Director of Employee and Administrative Services.

In cases where the reporting individual is a Wasco County employee, the report should be made to the reporting individual's immediate supervisor, a management level supervisory employee if the immediate supervisor is not available, or to Director of Employee and Administrative Services. Each supervising employee shall promptly refer any such incident to the appropriate corrective action.

Nothing in this policy alters any other reporting obligation established in Wasco County policies or in state, federal or other applicable law.



Workplace Violence Policy

Adopted: 12/04/2002

Revised: 06/20/2018

Wasco County will not condone any form of retaliation against any employee for making a report in good faith under this policy.

All Weapons Banned

Wasco County specifically prohibits any employee, or agent of Wasco County, from keeping or transporting a weapon in a County vehicle, keeping or transporting a weapon in a private vehicle while performing the duties of an employee or agent of Wasco County or carrying a weapon while performing services off Wasco County's premises (excluding certified law enforcement personnel or others as defined by ORS 161.015(4))

Weapons include guns, knives, explosives, and other items with the potential to inflict harm as defined by ORS 161.015(1),(2). Appropriate disciplinary action, up to and including termination, will be taken against any employee who violates this policy. Employees are responsible for obtaining prior authorization to bring any questionable devices on County property.

APPROVED this 20th day of June, 2018.

WASCO COUNTY
BOARD OF COMMISSIONERS

APPROVED AS TO FORM:

Steven D. Kramer, Commission Chair

Kristen Campbell, County Counsel

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Updated Wasco County Policies

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

WASCO COUNTY UPDATED POLICIES: I move to approve the following Wasco County revised policies to supersede any previously adopted policies covering the same topics:

- EQUAL OPPORTUNITY
- HARDSHIP LEAVE
- LEAVE WITHOUT PAY
- MOBILE COMMUNICATION DEVICE
- POSITION APPROVAL
- TELECOMMUTING
- VETERANS PREFERENCE
- WORKPLACE VIOLENCE



AGENDA ITEM

Deferred Compensation Program

[STAFF MEMO](#)

[INTRODUCTORY MESSAGE](#)

[MASS MUTUAL DEFERRED COMPENSATION PLAN](#)

[RESOLUTION 18-008 ADOPTING DEFERRED COMPENSATION PLAN](#)

[PROPOSED MOTION LANGUAGE](#)



MEMORANDUM

SUBJECT: MASS MUTUAL PLAN DOCUMENT UPDATES

TO: BOARD OF COUNTY COMMISSIONERS

FROM: NICHOLE BIECHLER

DATE: 05/31/2018

BACKGROUND INFORMATION:

Mass Mutual Plan Documents-Our old plan was out of compliance with tax regulations. The last one that Mass Mutual had on file was from 2001. The information has been updated to keep Wasco County in compliance. At this time, the Board needs to make a resolution to adopt the new plan document. A sample Board resolution is included in the plan document packet.



TIME SENSITIVE
PLEASE RETURN WITHIN 30 DAYS

Subject: Important Plan Documents
Wasco County Deferred Compensation Plan
Group Number – 109987

Dear Plan Sponsor,

We have created the following documents for your Plan:

- MassMutual Specimen 457(b) Plan Document
- Sample - Board Resolution

As plan sponsor, it is up to you, in consultation with your legal advisor, to determine whether the terms of these documents support your Plan and its intended operation. **Please review these documents carefully. If any changes are needed to the plan documents, please contact me. Otherwise please follow the Action Steps on the next page for signing and returning your plan documents.**

The Plan Amendment fee will be \$300.00.

If you have any questions regarding the attached documents, please contact a member of your Retirement Service Team at **1-800-637-6444** extension **59432**.

Sincerely,

Retirement Plan Management
Retirement Plan Services

To ensure compliance with requirements imposed by the IRS, we inform you that any information contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. As with all matters of a tax or legal nature, you should consult your own tax or legal counsel for advice.

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Contracts issued by Hartford Life Insurance Company. Contracts are administered by Massachusetts Mutual Life Insurance Company.

MassMutual U.S.
P.O. Box 1583
Hartford, CT 06114-1583

Action Steps

We ask that you complete the following action steps:

- ☐ **Print and sign** two copies of the plan document where indicated. **Send** *one complete copy* of the signed plan document within 30 days to:

MassMutual U.S.
P.O. Box 1583
Hartford, CT 06144-1583.
- ☐ **Retain** the other plan document copy for your records.
- ☐ As applicable, **adopt** a Board Resolution regarding the adoption of the Plan (you may use the enclosed sample as a guide), **send** a copy to us at the address above and **retain** a copy for your records.

For more information on each of the documents, we have attached a “**Plan Documents Glossary.**”

PLAN DOCUMENTS GLOSSARY

Specimen 457(b) Plan Document – This document is a “Specimen” document that may be used by the following organizations:

- **Governmental:** An eligible governmental employer as defined under Code §457(e)(1)(A), that is generally a governmental entity of the United States and the District of Columbia, a political subdivision of a state (for example, a county or municipality); and any agency or instrumentality of a state or a political subdivision of a state;
- **Tax Exempt:** A non-governmental employer exempt from tax under Subtitle A of the Internal Revenue Code of 1986 (“Code”) as defined under Code §457(e)(1)(B); or
- **Religious:** A non-governmental employer exempt from tax under Subtitle A of the Internal Revenue Code of 1986 (“Code”) as defined under Code §457(e)(1)(B), which is a Code §414(w) religious organization that is not a church or a qualified church organization within the meaning of Code §3131(w)(3).

Under this Specimen document no federal, state or local government has passed on the legal sufficiency (including the conformity with Code §457). This Specimen document was prepared for your convenience and is not intended to provide you with legal or tax advice. Prior to the adoption of the Specimen document, you and your counsel should review and, where appropriate, modify the provisions to meet your particular needs and applicable local laws.

MassMutual Life Insurance Company, nor any of its affiliated companies, (collectively referred to herein as “MassMutual”), assumes any liability to any person or entity with respect to the adequacy of this plan document for any purpose (including any future amendments made to this plan document including amendments to satisfy any changes in applicable law), or with respect to any tax, accounting or legal ramifications arising from its use.

This plan document has been updated to reflect all changes in the law including the Pension Protection Act of 2006 (PPA), the Heroes Earnings Assistance Act of 2008 (HEART, including HEART Notice 2010-15), and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), which are intended as good faith compliance with the requirements of these legislative changes and any guidance issued thereunder. The plan document includes variable provisions and was drafted based upon the provisions you selected. Please review it carefully.

Sample - Board Resolution – The establishment of a plan and, in some cases, the amendment of a plan requires formal action to be taken by the person or persons authorized by an entity to do so. For example, the entity’s charter or by-laws may require resolution by the Board to adopt a plan, or it may authorize the Board to delegate that authority to a committee. The rules vary by state and by organization. As a courtesy, we have enclosed a sample Board Resolution you may use for this purpose. To ensure compliance with your entity’s requirements, we recommend you consult your legal adviser.

Board Resolution

ACTION BY THE BOARD OF

_____ (“Board”)

OF Name of Employer WASCO COUNTY (“Employer”)

The undersigned, _____ (“Title”), hereby certifies that the following extract of resolutions below was taken from a duly called meeting of the Board:

RESOLVED, that the Board has approved and adopted the Wasco County Deferred Compensation Plan (“Plan”) to provide employees of the Organization/Agency with retirement benefits.

RESOLVED, that the members of the Board are hereby jointly and severally authorized to take such actions and to execute such documents as they deem necessary or desirable in order to carry out the intent of the foregoing resolutions and required under the Plan to make the Plan fully effective in accordance with its terms and intent.

I DO HEREBY CERTIFY that I am the _____ (“Title) of the Organization/Agency, and the keeper of its records and seal.

I FURTHER CERTIFY that the above is a true, correct and complete extract of resolutions adopted at a duly called and held meeting of the Board, and that said resolutions are still in effect and have not been modified or revised and are not in conflict with the by laws of this Organization/Agency.

IN WITNESS WHEREOF, I have set my hand and the seal of the Organization/Agency at the meeting held on _____ day of _____ [month], _____ [year].

SEAL

Signature

Title

WASCO COUNTY DEFERRED COMPENSATION PLAN

Effective Date of This Document June 1, 2018

Neither MassMutual nor any of its employees can provide legal or tax advice in connection with the execution of this specimen document. Prior to execution of this document, you should consult with your legal or tax advisor on whether this document is appropriate for your plan.

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457(b) PLAN DOCUMENT
DEFERRED COMPENSATION PLAN
PREAMBLE

Adoption of Plan

The Wasco County Deferred Compensation Plan (hereinafter "the Plan"), an eligible deferred compensation plan within the meaning of Section 457(b) of the Internal Revenue Code of 1986, as amended (hereinafter the "Code"), of a State or local government as described in Code Section 457(e)(1)(A), adopted by Wasco County (hereinafter the "Employer") effective June 1, 2018.

Purpose of Plan

The primary purpose of this Plan is to permit Employees of the Employer to enter into an agreement which will provide for deferral of payment of a portion of his or her current compensation until death, retirement, severance from employment, or other event, in accordance with the provisions of the Code Section 457(b), with other applicable provisions of the Code, and in accordance with the General Statutes of the State.

Status of Plan

It is intended that the Plan shall qualify as an eligible deferred compensation plan within the meaning of Code Section 457(b) sponsored by an eligible employer within the meaning of Code Section 457(e)(1)(A), i.e., a State, political subdivision of a State, and agency or instrumentality of a State or political subdivision of a State.

Tax Consequences of Plan

The Employer does not and cannot represent or guarantee that any particular federal or State income, payroll, or other tax consequence will occur by reason of participation in this Plan. A Participant should consult with his or her own counsel or other representative regarding all tax or other consequences of participation in this Plan.

SECTION I DEFINITIONS

1.1 Plan Definitions

For purposes of this Plan, the following words and phrases have the meaning set forth below, unless a different meaning is plainly required by the context:

An "**Account Balance**" means the bookkeeping account maintained with respect to each Participant which reflects the value of the deferred Compensation credited to the Participant, including the Participant's Annual Deferrals, the earnings or loss of the Trust Fund (net of Trust Fund expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Section VII for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an alternate payee (as defined in Code Section 414(p)(8)).

The "**Administrator**" means the Employer. The term Administrator includes any person or persons, committee, or organization appointed by the Employer to administer the Plan.

An "**Annual Deferral**" means the amount of Compensation deferred in any calendar year.

The "**Beneficiary**" of a Participant means the person or persons (or, if none, the Participant's estate) who is entitled under the provisions of the Plan to receive a distribution in the event the Participant dies before receiving distribution of his or her entire interest under the Plan.

The "**Code**" means the Internal Revenue Code of 1986, as now in effect or as hereafter amended from time to time. Reference to a Code Section includes such section and any comparable section or sections of any future legislation that amends, supplements, or supersedes such section.

The "**Compensation**" of a Participant means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, including, as applicable, compensation attributable to services as an independent contractor, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code Section 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Section II).

Any payments described below made to a Participant after a Severance from Employment shall qualify as Compensation for purposes of the Plan, but only if the payments are made by the later of (a) the end of the calendar year in which the Severance from Employment occurred or (b) within 2 ½ months of such Severance from Employment:

- (a) Payments that, absent a Severance from Employment, would have been paid to the Participant while the Participant continued in employment with the Employer, but only if such payments constitute regular compensation for services during the Participant's regular working hours, compensation for services outside the Participant's regular working hours (such as overtime or a shift differential), commissions, bonuses or other similar compensation.
- (b) Payments received by the Participant pursuant to a nonqualified unfunded deferred compensation plan, but only if such payments are includible in the Participant's gross income and the Participant would have received such payments at the same time had the Participant continued in employment with the Employer.

Any payment that is not described above shall not be considered Compensation if it is paid after the date of the Participant's Severance from Employment, even if it is paid within 2 ½ months of such date. Thus, for example, Compensation does not include severance pay.

For years beginning after December 31, 2008, (a) a Participant receiving a differential wage payment, as defined by Code §3401(h)(2), by reason of qualified military service (within the meaning of Code Section 414(u)), is treated as an Employee of the Employer making the payment and (b) the differential wage payment is treated as Compensation.

An "**Employee**" means each natural person who is employed by the Employer as a common law employee on a full time basis and any employee in an elected or appointed position; provided, however, that the term Employee shall not include a leased employee or any employee who is included in a unit of employees covered by a collective bargaining agreement that does not specifically provide for participation in the Plan.

Any individual who is not treated by the Employer as a common law employee of the Employer shall be excluded from Plan participation even if a court or administrative agency determines that such individual is a common law employee of the Employer, unless the Employer has included the individual in Plan participation as an independent contractor.

An "**Employer**" means the eligible employer (within the meaning of Code Section 457(e)(1)) that has adopted the Plan. In the case of an eligible employer that is an agency or instrumentality of a political subdivision of a State within the meaning of Code Section 457(e)(1)(A), the term Employer shall include any other agency or instrumentality of the same political subdivision that has adopted the Plan.

"**Includible Compensation**" means, with respect to a taxable year, the Participant's compensation as defined in Code Section 415(c)(3) and the regulations thereunder, for services performed for the Employer. The amount of Includible Compensation is determined without regard to any community property laws.

"**Normal Retirement Age**" means age 70 ½, unless the Participant has elected an alternate Normal Retirement Age and delivered such election to the Administrator. Such date shall be no earlier than the earliest date that the Participant will become eligible to retire and receive, under the basic defined benefit pension plan of the Employer (or a money purchase plan in which the

Participant also participates if the Participant is not eligible to participate in a defined benefit plan) immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age, but not greater than age 70 ½. If a Participant continues employment after attaining age 70 ½, not having previously elected an alternate Normal Retirement Age, the Participant's alternate Normal Retirement Age shall not be later than the mandatory retirement age, if any, established by the Employer, or any age at which the Participant actually has a Severance from Employment if the Employer has no mandatory retirement age. If the Participant will not become eligible to receive benefits under a basic defined benefit pension plan (or money purchase pension plan, if applicable) maintained by the Employer, the Participant's alternate Normal Retirement Age may not be earlier than age 65 and may not be later than age 70 ½.

In the event a Participant is a qualified police or firefighter (as defined under Code Section 415(b)(2)(H)(ii)(I)) Normal Retirement Age means age 70 ½, unless the Participant has elected an alternate Normal Retirement Age and delivered such election to the Administrator. Such date shall be no earlier than the earliest date that the Participant will become eligible to retire and receive, under the basic defined benefit pension plan of the Employer (or a money purchase plan in which the Participant also participates if the Participant is not eligible to participate in a defined benefit plan), immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age which may not be earlier than age 40 and may not be later than age 70 ½.

A Participant's Normal Retirement Age must be the same as his or her normal retirement age under any other eligible deferred compensation plan or plans sponsored by the Employer. The designation of a Normal Retirement Age under the Plan does not compel retirement with the Employer.

The "**Participant**" means an individual who is currently deferring Compensation, or who has previously deferred Compensation under the Plan by salary reduction and who has not received a distribution of his or her entire benefit under the Plan. Only individuals who perform services for the Employer as an Employee may defer Compensation under the Plan.

"**Plan Year**" means the calendar year.

"**Roth Contributions**" means the amount of any Annual Deferral elected by a Participant that is irrevocably designated by the Participant as being made pursuant to, and intended to comply with, Code Section 402A. Roth Contributions are includable in the Participant's taxable gross income at the time they are contributed to the Plan and have been irrevocably designated as Roth Annual Deferrals by the Participant in their deferral agreement. The Administrator shall establish and maintain for the Employee a separate account for any Roth Contributions made to the Plan, to which only Roth Contributions and the income attributable thereto shall be allocated. Roth Contributions also includes any contributions made to another eligible retirement plan that are rolled over to the Plan in accordance with the provisions of Section 7.1 and that the Participant designated as Roth contributions at the time they were contributed to such other plan.

"**Severance from Employment**" means the date that the Employee dies, retires, or otherwise has a severance from employment with the Employer, as determined by the Administrator (and

taking into account guidance issued under the Code). Solely for the purpose of determining whether the Participant is entitled to receive a distribution of his or her Account Balance pursuant to Section 6.2, a Participant shall be treated as having incurred a severance from employment during any period the Participant is performing service in the uniformed services (as defined in chapter 43 of title 38, United States Code) while on active duty for a period of more than 30 days.

The "**State**" means the State that is the Employer or of which the Employer is a political subdivision, and any agency, or instrumentality, including any agency or instrumentality of a political subdivision of the State, or the State in which the Employer is located.

The "**Trust Fund**" means the trust fund created under and subject to a trust agreement or a custodial account or contract described in Code Section 401(f) held on behalf of the Plan.

The "**Valuation Date**" means each business day.

SECTION II PARTICIPATION AND CONTRIBUTIONS

2.1 Eligibility

Each Employee shall be eligible to participate in the Plan and defer Compensation hereunder immediately upon becoming employed by the Employer.

2.2 Election

An Employee may elect to become a Participant by executing an election to defer a portion of his or her Compensation (and to have that amount contributed as an Annual Deferral on his or her behalf) and filing such election with the Administrator. This participation election shall be made on the deferral agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. Any such election shall remain in effect until a new election is filed. The Administrator may establish a minimum deferral amount, and may change such minimums from time to time. The deferral agreement shall also include designation of investment funds and a designation of Beneficiary. The deferral agreement may also include a Participant's designation that all or a portion of the Annual Deferral elected by the Participant shall be treated as Roth Contributions.

2.3 Commencement of Participation

An Employee shall become a Participant as soon as administratively practicable following the date the Employee files an election pursuant to Section 2.2. Such election shall become effective no later than the calendar month following the month in which the election is made. A new Employee may defer compensation payable in the calendar month during which the Participant first becomes an Employee if an agreement providing for the deferral is entered into on or before the first day on which the Participant performs services for the Employer.

2.4 Amendment of Annual Deferral Election, Investment Direction, or Beneficiary Designation

Subject to other provisions of the Plan, a Participant may at any time revise his or her participation election, including a change of the amount of his or her Annual Deferrals, his or her investment direction and his or her designated Beneficiary. The revised participation election may also include a change in the Participant's designation of the amount of the Annual Deferral elected by the Participant that is to be treated as Roth Contributions. Unless the election specifies a later effective date, a change in the amount of the Annual Deferrals shall take effect as of the first day of the next following month or as soon as administratively practicable if later. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Administrator.

2.5 Information Provided by the Participant

Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the plan, including, without limitation, whether the Employee is a participant in any other eligible plan under Code Section 457(b).

2.6 Contributions Made Promptly

Annual Deferrals by the Participant under the Plan shall be transferred to the Trust Fund within a period that is not longer than is reasonable for the proper administration of the Participant's Account Balance. For this purpose, Annual Deferrals shall be treated as contributed within a period that is not longer than is reasonable for the proper administration if the contribution is made to the Trust Fund within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant, or earlier if required by law.

2.7 Employer Contributions

Nothing in this Plan prohibits the Employer from making annual deferrals to the Account Balance of a Participant on a non-elective basis, subject to the Participant's contribution limits in Section III.

2.8 Leave of Absence

Unless an election is otherwise revised, if a Participant is absent from work by leave of absence, Annual Deferrals under the Plan shall continue to the extent that Compensation continues.

2.9 Disability

A disabled Participant (as determined by the Administrator) may elect Annual Deferrals during any portion of the period of his or her disability to the extent that he or she has actual Compensation (not imputed Compensation and not disability benefits) from which to make contributions to the Plan and has not had a Severance from Employment.

2.10 Protection of Persons Who Serve in a Uniformed Service

An Employee whose employment is interrupted by qualified military service under Code Section 414(u) or who is on a leave of absence for qualified military service under Code Section 414(u) may elect to make additional Annual Deferrals upon resumption of employment with the Employer equal to the maximum Annual Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Annual Deferrals, if any, actually made for the Employee during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

A reemployed Employee shall also be entitled to an allocation of any additional Employer Contributions, if applicable, that such Employee would have received under the Plan had the Employee continued to be employed as an eligible Employee during the period of qualified military service. Such restorative Employer Contributions (without interest), if applicable, shall be remitted by the Employer to the Plan on behalf of the Employee within 90 days after the date of the Employee's reemployment or, if later, as of the date the contributions are otherwise due for the year in which the applicable qualified military service was performed.

2.11 Corrective Measures

In the event that an otherwise eligible Employee is erroneously omitted from Plan participation, or an otherwise ineligible individual is erroneously included in the Plan, the Employer shall take such corrective measures as may be permitted by applicable law. Such measures may include, in the case of an erroneously omitted Employee, contributions made by the Employer to the Plan on behalf of such Employee equal to the missed deferral opportunity, subject to the Participant's contribution limits in Section III, and, in the case of an erroneously included individual, a payment by the Employer to such individual of additional compensation in an amount equal to the amount of the individual's elective deferrals under the Plan.

SECTION III LIMITATIONS ON AMOUNTS DEFERRED

3.1 Basic Annual Limitation

- (a) The maximum amount of the Annual Deferral and, if applicable, Employer Contributions under the Plan for any calendar year shall not exceed the lesser of:
 - (i) The "applicable dollar amount" (as defined in paragraph (b) below); or
 - (ii) The Participant's Includible Compensation for the calendar year.
- (b) The "applicable dollar amount" means the amount established under Code Section 457(e)(15), as indexed, and in accordance with Section 3.4(a).
- (c) Rollover amounts received by the Plan under Treasury Regulation Section 1.457-10(e) and any plan-to-plan transfer into the Plan made pursuant to Section 7.2 shall not be applied against the Annual Deferral limit.

3.2 Age 50 Catch-up Annual Deferral Contributions

A Participant who will attain age 50 or more by the end of a calendar year is permitted to elect an additional amount of Annual Deferral for the calendar year, up to the maximum age 50 catch-up Annual Deferral limit under §414(v)(2), as indexed.

The amount of the age 50 catch-up Annual Deferral for any calendar year cannot exceed the amount of the Participant's Compensation, reduced by the amount of the elective deferred compensation, or other elective deferrals, made by the Participant under the Plan and in accordance with Section 3.4(a).

The age 50 catch-up Annual Deferral limit is not available to a Participant for any calendar year for which the Special Section 457 Catch-up Limitation described in Section 3.3 is available and applied.

3.3 Special Section 457 Catch-up Limitation

Notwithstanding the provisions of Sections 3.1 and 3.2, with respect to a year that is one of a Participant's last three (3) calendar years ending before the year in which the Participant attains Normal Retirement Age and the amount determined under this Section 3.3 exceeds the amount computed under Sections 3.1 and 3.2, then the Annual Deferral limit under this Section 3.3 shall be the lesser of:

- (a) An amount equal to two (2) times the Section 3.1 Applicable Dollar Amount for such year; or
- (b) The sum of:

- (i) An amount equal to (A) the aggregate Section 3.1 limit for the current year plus each prior calendar year beginning after December 31, 2001, during which the Participant was an Employee under the Plan, minus (B) the aggregate amount of Compensation that the Participant deferred under the Plan during such years, plus
- (ii) An amount equal to (A) the aggregate limit referred to in Code Section 457(b)(2) for each prior calendar year beginning after December 31, 1978, and before January 1, 2002, during which the Participant was an Employee (determined without regard to Sections 3.2 and 3.3), minus (B) the aggregate contributions to Pre-2002 Coordination Plans (as defined in Section 3.4(c)) made by or on behalf of the Participant for such years.

However, in no event can the deferred amount be more than the Participant's Compensation for the year.

3.4 Special Rules

For purposes of this Section III, the following rules shall apply:

- (a) Participant Covered By More Than One Eligible Plan. If the Participant is or has been a participant in one or more other eligible plans within the meaning of Code Section 457(b), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Section III. For this purpose, the Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.
- (b) Pre-Participation Years. In applying Section 3.3, a year shall be taken into account only if (i) the Participant was eligible to participate in the Plan during all or a portion of the year and (ii) Compensation deferred, if any, under the Plan during the year was subject to the Basic Annual Limitation described in Section 3.1 or any other plan ceiling required by Code Section 457(b).
- (c) Pre-2002 Coordination Years. For purposes of Section 3.3(b)(ii)(B), "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code Section 457(b) plan, or a salary reduction or elective contribution under any Code Section 401(k) qualified cash or deferred arrangement, Code Section 402(h)(1)(B) simplified employee pension (SARSEP), Code Section 403(b) annuity contract, and Code Section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in Code Section 501(c)(18), including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 3.3(b)(ii)(B) to the extent that the total of such contributions does not exceed the aggregate limit referred to in Code Section 457(b)(2) for that year.

- (d) Disregard Excess Deferral. For purposes of Sections 3.1, 3.2, and 3.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year if excess deferrals under the plan are distributed, as described in Section 3.5. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an excess deferral for those prior years.

3.5 Correction of Excess Deferrals

If the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another eligible deferred compensation plan under Code Section 457(b) for which the Participant provides information that is accepted by the Administrator, then the Annual Deferral, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant as soon as administratively practicable after the Administrator determines that the amount is an excess deferral. If a Participant to whom distribution must be made in accordance with the preceding sentence has made Roth Contributions for the year, the amount distributed as an excess deferral shall be made first from pre-tax Annual Deferrals, then from Roth Contributions for the year unless otherwise specified.

SECTION IV INVESTMENT RESPONSIBILITIES

4.1 Investment of Deferred Amount

Each Participant or Beneficiary shall direct the investment of amounts held in his or her Account Balance under the Plan among the investment options of the Trust Fund. The investment of amounts segregated on behalf of an alternate payee pursuant to a Plan approved domestic relations order (as defined under Code Section 414(p)) may be directed by such alternate payee to the extent provided in such order. In the absence of such direction, such amounts shall be invested in the same manner as they were immediately before such segregation was made on account of such order. Each Account Balance shall share in any gains or losses of the investment(s) in which such account is invested.

4.2 Investment Election for Future Contributions

A Participant may amend his or her investment election at such times and by such manner and form as prescribed by the Administrator. Such election will, unless specifically stated otherwise, apply only to future amounts contributed under the Plan.

4.3 Investment Changes for an Existing Account Balance

The Participant, Beneficiary, alternate payee, or Administrator may elect to transfer amounts in his Account Balance among and between those investments available under the Trust Fund at such times and by such manner and form prescribed by the Administrator, subject further to any restrictions or limitations placed on any investment by the Administrator to be uniformly applied to all Participants.

4.4 Investment Responsibility

To the extent that a Participant, Beneficiary, or alternate payee exercises control over the investment of amounts credited to his Account Balance, the Employer, the Administrator, and any other fiduciary of the Plan shall not be liable for any losses that are the direct and necessary result of investment instructions given by a Participant, Beneficiary or an alternate payee.

4.5 Default Investment Fund

The Employer shall maintain a Default Investment Fund which shall be held and administered under the Trust Fund. Any Participant who does not make an investment election on the deferral agreement provided by the Administrator will have his contributions invested in the Default Investment Fund until such time he provides investment direction under Sections 4.2 and 4.3. Additionally, a Beneficiary or alternate payee who does not make an investment election will have his Account Balance invested in the Default Investment Fund until such time he provides investment direction under Section 4.3. The interest of each Participant, Beneficiary, or alternate payee under the Plan in the Default Investment Fund shall be an undivided interest.

4.6 Statements

The Administrator will cause statements to be issued periodically to reflect the contributions and actual earnings posted to the Account Balances.

SECTION V LOANS

5.1 No Loans

There shall be no loans made to Participants from the Plan.

SECTION VI DISTRIBUTIONS

6.1 Distributions from the Plan

- (a) Earliest Distribution Date. Payments from a Participant's Account Balance shall not be made earlier than:
- (i) the Participant's Severance from Employment pursuant to Section 6.2
 - (ii) the Participant's death pursuant to Section 6.3
 - (iii) Plan termination under Section 10.3
 - (iv) an unforeseeable emergency withdrawal pursuant to Section 6.10(a), if permitted under the Plan
 - (v) a de minimis account balance distribution pursuant to Section 6.10(b), if permitted under the Plan
 - (vi) a rollover account withdrawal pursuant to Section 6.10(c), if permitted under the Plan
 - (vii) attainment of age 70 ½ withdrawal pursuant to Section 6.10(d), if permitted under the Plan
 - (viii) Qualified Military Service Deemed Severance withdrawal pursuant to Section 6.10(e), if permitted under the Plan
 - (ix) Qualified Military Reservist withdrawal pursuant to Section 6.10(f), if permitted under the Plan
 - (x) Qualified Distributions for Retired Public Safety Officers pursuant to Section 6.11, if permitted under the Plan
- (b) Latest Distribution Date. In no event shall any distribution under this Section VI begin later than the Participant's "required beginning date". Such required minimum distributions must be made in accordance with Section 6.6.
- (c) Amount of Account Balance. Except as provided in Section 6.3, the amount of any payment under this Section VI shall be based on the amount of the Account Balance as of the Valuation Date.

6.2 Benefit Distributions Upon Severance from Employment

Upon Severance from Employment (other than due to death), a Participant may elect to commence distribution of benefits at any time after such Severance from Employment by filing a

request with the Administrator before the date on which benefits are to commence. However, in no event may distribution of benefits commence later than his or her "required beginning date".

Distributions required to commence under this section shall be made in the form of benefit provided under Section 6.5. Distributions postponed until the Participant's "required beginning date" will be made in a manner that meets the requirements of Section 6.6.

6.3 Distributions on Account of Participant's Death

Upon receipt of satisfactory proof of the Participant's death, the designated Beneficiary may file a request with the Administrator to elect a form of benefit provided under Section 6.5 and made in a manner that meets the requirements of Section 6.6.

- (a) Death of Participant Before Distributions Begin. If the Participant dies before his or her distributions begin, the designated Beneficiary may elect to have distributions to be made (i) in full within 5 years of the Participant's death (5-year rule) or (ii) in installments over the designated Beneficiary's "life expectancy" (life expectancy rule).

If the designated Beneficiary does not make an election by September 30 of the year following the year of the Participant's death, the Participant's Account Balance will be distributed in a lump sum payment by December 31 of the calendar year containing the fifth anniversary of the Participant's death or if the Participant's spouse is the sole designated Beneficiary by December 31 of the year the Participant would have attained age 70 ½.

- (b) Death of Participant On or After Date Distributions Begin. If the Participant dies on or after his or her distributions began, the Participant's Account Balance shall be paid to the Beneficiary at least as rapidly as under the payment option used before the Participant's death.

For purposes of this Section, a Participant who dies on or after January 1, 2007, while performing qualified military service (as defined in Code Section 414(u)) will be deemed to have resumed employment in accordance with the Participant's reemployment rights under chapter 43 of title 38, United States Code, on the day preceding death and to have terminated employment on the actual date of death for purposes of determining the entitlement of the Participant's survivors to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, in accordance with the provisions of Code Sections 401(a)(37), 414(u)(9), and 457(g)(4).

6.4 Distribution of Small Account Balances Without Participant's Consent

Notwithstanding any other provision of the Plan to the contrary, if the amount of a Participant's or Beneficiary's Account Balance (including the rollover contribution separate account) is not in excess of the amount specified below on the date that payments commence under Section 6.2 or on the date the Administrator is notified of the Participant's death, the Administrator may direct

payment without the Participant's or Beneficiary's consent as soon as practicable following the Participant's retirement, death, or other Severance from Employment.

- (a) The Plan does not provide for distribution of small Account Balances without Participant or Beneficiary consent.

6.5 Forms of Distribution

In an election to commence benefits under Section 6.2, a Participant entitled to a distribution of benefits under this Section VI may elect to receive payment in any of the following forms of distribution:

- (a) a lump sum payment of the Participant's total Account Balance.
- (b) partial distribution of the Participant's Account Balance.
- (c) in a series of installments over a period of years (payable on a monthly, quarterly, semi-annual or annual basis) which extends no longer than the life expectancy of the Participant as permitted under Code Section 401(a)(9).

6.6 Minimum Distribution Requirements

- (a) General Rules.

Notwithstanding anything in this Plan to the contrary, distributions from this Plan shall commence and be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder. Additionally, the requirements of this Section 6.6 will take precedence over any inconsistent provisions of the Plan.

- (b) Time and Manner of Distribution.

- (i) Required Beginning Date. The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's "required beginning date".

- (ii) Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

- (A) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70 ½, if later.

- (B) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), then distributions to the "designated Beneficiaries" will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.
- (C) If the Participant's sole "designated Beneficiary" is not the Participant's spouse, then distributions to the "designated Beneficiary" will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.
- (D) If there is no "designated Beneficiary" as of September 30 of the year following the year of the Participant's death, the Participant's Account Balance will be distributed in a lump sum payment by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- (E) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary" and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subparagraph (b)(ii), other than subsection (b)(ii)(A), will apply as if the surviving spouse were the Participant.

For purposes of this subparagraph (ii) and paragraph (d), unless subsection (b)(ii)(D) applies, distributions are considered to begin on the Participant's "required beginning date". If subsection (b)(ii)(E) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under subsection (b)(ii)(A). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's "required beginning date" (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under subsection (b)(ii)(A)), the date distributions are considered to begin is the date distributions actually commence.

- (iii) Death of Participant On or After Distributions Begin. If the Participant dies on or after distributions begin and before depleting his or her Account Balance, distributions must commence to the "designated Beneficiary" by December 31 of the calendar year immediately following the calendar year in which the Participant died.
- (iv) Forms of Distribution. Unless the Participant's Account Balance is distributed in the form of an annuity contract or in a lump sum on or before the Participant's "required beginning date", as of the first distribution calendar year, distributions will be made in accordance with paragraphs (c) and (d). If the Participant's interest is distributed in the form of an annuity contract, distributions thereunder will be made in accordance with the requirements of Code Section 401(a)(9).

(c) Required Minimum Distributions During the Participant's Lifetime.

- (i) Amount of Required Minimum Distribution For Each "Distribution Calendar Year". During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:
 - (A) The quotient obtained by dividing the "Participant's account balance" by the distribution period in the Uniform Lifetime Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-2 using the Participant's age as of the Participant's birthday in the "distribution calendar year"; or
 - (B) if the Participant's sole "designated Beneficiary" for the "distribution calendar year" is the Participant's spouse and the spouse is more than 10 years younger than the Participant, the quotient obtained by dividing the "Participant's account balance" by the distribution period in the Joint and Last Survivor Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-3 using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the "distribution calendar year".
 - (ii) Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this paragraph (c) beginning with the first "distribution calendar year" and up to and including the "distribution calendar year" that includes the Participant's date of death.
- (d) Required Minimum Distributions After Participant's Death.

For purposes of this Section 6.6(d), the Participant's and Beneficiary's "life expectancy" determination will use the Single Life Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-1.

(i) Death On or After Date Distributions Begin.

(A) Participant Survived by Designated Beneficiary.

If the Participant dies on or after the date distributions begin and there is a "designated Beneficiary", the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the "Participant's account balance" by the longer of the remaining "life expectancy" of the Participant or the remaining "life expectancy" of the Participant's "designated Beneficiary", determined as follows:

- (1) The Participant's remaining "life expectancy" is calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.
- (2) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", the remaining "life expectancy" of the

surviving spouse is calculated for each "distribution calendar year" after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For "distribution calendar years" after the year of the surviving spouse's death, the remaining "life expectancy" of the surviving spouse is calculated using the age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

- (3) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the oldest Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.
- (4) If the Participant's sole "designated beneficiary" is not the Participant's spouse, the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(B) No Designated Beneficiary.

If the Participant dies on or after the date distributions begin and there is no "designated Beneficiary" as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the "Participant's account balance" by the Participant's remaining "life expectancy" calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(ii) Death Before Date Distributions Begin.

(A) Participant Survived by Designated Beneficiary.

Except as provided in this Section, if the Participant dies before the date distributions begin and there is a "designated Beneficiary", the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the "Participant's account balance" by the remaining "life expectancy" of the Participant's "designated Beneficiary", determined as follows:

- (1) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", the remaining "life expectancy" of the surviving spouse is calculated for each "distribution calendar year"

after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year.

- (2) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the oldest Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.
- (3) If the Participant's sole "designated beneficiary" is not the Participant's spouse, the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(B) No Designated Beneficiary.

If the Participant dies before the date distributions begin and there is no "designated Beneficiary" as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(C) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin.

If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole "designated Beneficiary", and the surviving spouse dies before distributions are required to begin to the surviving spouse under subsection (b)(ii)(A), this subparagraph (d)(ii) will apply as if the surviving spouse were the Participant.

(e) Definitions.

- (i) A Participant's "required beginning date" is April 1 of the year that follows the later of (1) the calendar year the Participant attains age 70 ½ or (2) retires due to Severance from Employment. If the Participant postpones the required distribution due in calendar year he or she attains age 70 ½ or severs employment, to the "required beginning date", the second required minimum distribution must be taken by the end of that year.
- (ii) Participant's "designated Beneficiary" means the individual who is designated as the Beneficiary under Section 8.1 and is the designated Beneficiary under Code Section 401(a)(9) and Treasury Regulation Section 1.401(a)(9)-4.

- (iii) A "distribution calendar year" means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first "distribution calendar year" is the calendar year the Participant attains age 70 ½ or retires, if later. For distributions beginning after the Participant's death, the first "distribution calendar year" is the calendar year in which distributions are required to begin under subparagraph (b)(ii).

The required minimum distribution for the Participant's first "distribution calendar year" will be made on or before the Participant's "required beginning date". The required minimum distribution for other "distribution calendar years", including the required minimum distribution for the "distribution calendar year" in which the Participant's "required beginning date" occurs, will be made on or before December 31 of that "distribution calendar year".

- (iv) A married Participant's "life expectancy", whose spouse is the sole Beneficiary and is more than 10 years younger than the Participant, means the Participant's and spouse Beneficiary's life expectancy as computed by use of the Joint and Last Survivor Life Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 3. All other Participants will have his or her life expectancy computed by use of the Uniform Lifetime Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 2. A deceased Participant's or Beneficiary's "life expectancy" means his or her life expectancy as computed by use of the Single Life Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 1.
- (v) A "Participant's account balance" means the Account Balance as of the last valuation date in the calendar year immediately preceding the "distribution calendar year" (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the Account Balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The Account Balance for the valuation calendar year includes any amounts rolled over or transferred to the Plan either in the valuation calendar year or in the "distribution calendar year" if distributed or transferred in the valuation calendar year.

(f) Special Provision Applicable to 2009 Required Minimum Distributions.

A Participant who would otherwise be required to receive a minimum distribution from the Plan in accordance with Code Section 401(a)(9) for the 2009 "distribution calendar year" may elect not to receive any such distribution that is payable with respect to the 2009 "distribution calendar year".

Notwithstanding the provisions of Section 6.9(b)(iii), the Administrator may permit a Participant who receives a minimum distribution from the Plan for the 2009 "distribution calendar year" to make a direct rollover of such distribution to an "eligible retirement plan" in accordance with the provisions of Section 6.9.

The Administrator may also permit a Participant or former Participant who has received a minimum distribution for the 2009 "distribution calendar year" to roll over such distribution back into the Plan, provided the requirements of Code Section 402(c), as modified by Notice 2009-82, extending the 60-day rollover deadline, and the requirements of Section 7.1 are otherwise satisfied. If the distribution received by the Participant included amounts in addition to the minimum required under Code Section 401(a)(9), the Administrator may allow the Participant to include a portion or all of the amount that was not a minimum distribution in the Rollover Contribution made to the Plan in accordance with this paragraph.

The provisions of this Section 6.6(f) are effective for minimum payments made for the 2009 "distribution calendar year" and do not include any minimum payment that is made in 2009, but is attributable to a different year (i.e., the participant reached his required beginning date in 2008, but payment of the 2008 minimum is not made until 2009).

6.7 Payments to Minors and Incompetents

If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such person as the Administrator or a court of competent jurisdiction may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

6.8 Procedure When Distributee Cannot Be Located

The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown in the Administrator's records; (b) use of a commercial locator service, the internet or other general search method; or (c) use such other methods as the Administrator believes prudent.

If the Participant or Beneficiary has not responded within 6 months, the Plan shall continue to hold the benefits due such person until, in the Administrator's discretion, the Plan is required to take other action under applicable law.

Notwithstanding the foregoing, if the Administrator is unable to locate a person entitled to benefits hereunder after applying the search methods set forth above, then the Administrator, in its sole discretion, may pay an amount that is immediately distributable to such person in a direct rollover to an individual retirement plan designated by the Administrator.

6.9 Direct Rollover

- (a) A Participant or spouse Beneficiary (or a Participant's spouse or former spouse who is the alternate payee under a domestic relations order, as defined in Code Section 414(p)) who is entitled to an "eligible rollover distribution" may elect, at the time and in the manner

prescribed by the Administrator, to have all or any portion of the distribution paid directly to an "eligible retirement plan" specified by the Participant or spouse Beneficiary in a direct rollover.

- (b) For purposes of this Section 6.9, an "eligible rollover distribution" means any distribution of all or any portion of a Participant's Account Balance, except that an eligible rollover distribution does not include (i) any distribution that is one of a series of substantially equal periodic payment made not less frequently than annually for the life or life expectancy of the Participant or the joint lives or life expectancies of the Participant and the Participant's designated beneficiary, or for a specified period of ten years or more (ii) any distribution made as a result of an unforeseeable emergency, or (iii) any distribution that is a required minimum distribution under Code Section 401(a)(9).

In addition, an "eligible retirement plan" with respect to the Participant, the participant's spouse, or the Participant's spouse or former spouse who is an alternate payee under a domestic relations order as defined in Code Section 414(p) means any of the following: (i) an individual retirement account described in Code Section 408(a), (ii) an individual retirement annuity described in Code Section 408(b), (iii) an annuity plan described in Code Section 403(a), (iv) a qualified defined contribution plan described in Code Section 401(a), (v) an annuity contract described in Code Section 403(b), (vi) an eligible deferred compensation plan described in Code Section 457(b) that is maintained by a State, political subdivision of a State, or any agency or instrumentality of a State or political subdivision of a State, or (vii) effective for distributions made on or after January 1, 2008, a Roth IRA, as described in Code Section 408A, provided, that for distributions made before January 1, 2010, such rollover shall be subject to the limitations contained in Code Section 408A(c)(3)(B) .

Notwithstanding any other provision of this Section 6.9(b), a plan or contract described in clause (iii), (iv), (v), or (vi) above shall not constitute an "eligible retirement plan" with respect to a distribution of Roth Contributions unless such plan or contract separately accounts for such distribution, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

- (c) A Beneficiary who is not the spouse of the deceased Participant may elect a direct rollover of a distribution to an individual retirement account described in Code Section 408(b) or to a Roth individual retirement account described in Code Section 408A(b) ("IRA"), provided that the distributed amount satisfies all the requirements to be an eligible rollover distribution. The direct rollover must be made to an IRA established on behalf of the designated nonspouse Beneficiary that will be treated as an inherited IRA pursuant to the provisions of Code Section 402(c)(11). The IRA must be established in a manner that identifies it as an IRA with respect to a deceased Participant and also identifies the deceased Participant and the nonspouse Beneficiary.

6.10 Inservice Distributions

- (a) Unforeseeable Emergency Distributions. If the Participant who has not incurred a Severance from Employment or Beneficiary has an unforeseeable emergency, the Administrator may approve a single sum distribution of the amount requested or, if less, the maximum amount determined by the Administrator to be permitted to be distributed under this Section 6.10(a), Treasury Regulation Section 1.457-6(c) or other regulatory guidance. The Administrator shall determine whether an unforeseeable emergency exists based on relevant facts and circumstances, and Treasury Regulation Section 1.457-6(c) or other regulatory guidance.
- (i) An unforeseeable emergency is defined as a severe financial hardship resulting from the following:
- (A) an illness or accident of the Participant or Beneficiary, the Participant's or Beneficiary's spouse, or the Participant's or Beneficiary's dependent or the Participant's "primary Beneficiary";
 - (B) loss of the Participant's or Beneficiary's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster);
 - (C) the need to pay for the funeral expenses of a Participant's or Beneficiary's spouse, Participant's or Beneficiary's dependent or "primary Beneficiary" of the Participant;
 - (D) the need to pay for medical expenses of the Participant or Beneficiary, the Participant's or Beneficiary's spouse, Participant's or Beneficiary's dependent or the Participant's "primary Beneficiary" which are not reimbursed or compensated by insurance or otherwise, including non-refundable deductibles, as well as for the cost of prescription drug medication;
 - (E) the imminent foreclosure of or eviction from the Participant's or Beneficiary's primary residence; or
 - (F) other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or Beneficiary. However, except as otherwise specifically provided in this Section 6.10(a), certain circumstances are not considered an unforeseen emergency such as the purchase of a home or the payment of college tuition or credit card debt.

For purposes of this paragraph, if the Participant is not deceased, a "primary Beneficiary" shall be limited to a primary Beneficiary under the Plan, which is an individual who is named as a Beneficiary pursuant to Section 8.1 and has an

unconditional right to all or a portion of the Participant's Account Balance upon the death of the Participant, and which shall not include a contingent beneficiary. Additionally, dependent shall be limited to the definition under Code Section 152(a), and, for taxable years beginning on or after January 1, 2005, without regard to Code Sections 152(b)(1), (b)(2) and (d)(1)(B).

- (ii) Unforeseeable emergency distribution standard. A distribution on account of unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through reimbursement or compensation from insurance or otherwise; by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship; or by cessation of deferrals under the Plan if the cessation of deferrals would alleviate the financial need.
 - (iii) Distribution necessary to satisfy emergency need. Distributions because of an unforeseeable emergency may not exceed the amount reasonably necessary to satisfy the emergency need (which may include any amounts necessary to pay any federal, State, or local income taxes or penalties reasonably anticipated to result from the distribution).
 - (b) De minimis Account Balance Distributions. A Participant before Severance of Employment may request a distribution of his or her total Account Balance (excluding the rollover contribution separate account), which shall be paid in a lump sum payment as soon as practical following the direction if (i) the total Account Balance does not exceed \$5,000 (or the dollar limit under Code Section 411(a)(11), if greater), (ii) the Participant has not previously received a distribution of their total Account Balance payable to the Participant under this Section 6.10(b), and (iii) no Annual Deferral has been made with respect to the Participant during the two-year period ending immediately before the date of the distribution.
- The Plan does not permit the Administrator to direct payments under the terms of this Section 6.10(b) without the Participant's consent.
- (c) Rollover Account Distributions. If a Participant has a separate account attributable to rollover contributions under the Plan, the Participant before Severance of Employment may at any time elect to receive an inservice distribution of all or any portion of the amount held in the rollover separate account. Any designated Roth contributions rolled over to the Plan are treated as Roth Contributions for Plan purposes and are not eligible for inservice withdrawal under this Section 6.10(c).
 - (d) Age 70 ½ Distributions. Prior to Severance from Employment, a Participant may withdraw all or a portion of his or her Account Balance on or after first day of the calendar year in which the Participant shall attain age 70½.
 - (e) Qualified Military Service Deemed Severance Distributions. The Plan does not permit "qualified military service deemed severance withdrawals".

- (f) Qualified Military Reservist Distributions. The Plan does not permit "qualified military reservist withdrawals".

6.11 Qualified Distributions for Retired Public Safety Officers

The Plan does not permit qualified distributions for retired public safety officers.

SECTION VII ROLLOVERS AND PLAN TRANSFERS

7.1 Eligible Rollover Contributions to the Plan

- (a) A Participant who is an Employee or a Participant who has separated from service and has an Account Balance and who is entitled to receive an eligible rollover distribution from another "eligible retirement plan", as defined in 6.9(b) excluding the direct rollover of after-tax contributions, may request to have all or a portion of the eligible rollover distribution paid to the Plan. The Administrator may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Code Section 402 and to confirm that such plan is an "eligible retirement plan" within the meaning of Code Section 402(c)(8)(B).
- (b) If an Employee makes a rollover contribution to the Plan of amounts that have previously been distributed to him or her, the Employee must deliver to the Administrator the cash that constitutes his or her rollover contribution within 60 days of receipt of the distribution from the distributing "eligible retirement plan". Such delivery must be made in the manner prescribed by the Administrator.
- (c) The Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any "eligible retirement plan" that is an eligible governmental plan under Code Section 457(b). In addition, the Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any "eligible retirement plan" that is not an eligible governmental plan under Code Section 457(b).
- (d) To the extent that the Plan accepts rollover contributions attributable to Roth Contributions, the Administrator shall account for such contributions separately from other rollover contributions. In administering rollover contributions attributable to Roth Contributions, the Administrator shall be entitled to rely on a statement from the distributing plan's administrator identifying (i) the Participant's basis in the rolled over amounts and (ii) the date on which the Participant's 5-taxable-year period of participation (as required under Code Section 402A(d)(2) for a qualified distribution of Roth Contributions) started under the distributing plan. If the 5-taxable-year period of participation under the distributing plan would end sooner than the Participant's 5-taxable-year period of participation under the Plan, the 5-taxable-year period of participation applicable under the distributing plan shall continue to apply with respect to the Roth Contributions included in the rollover contribution. Roth Contributions that are rolled over to the Plan shall be subject to the provisions of the Plan applicable to Roth Contributions rather than the provisions of the Plan applicable to rollover contributions.

7.2 Plan-to-Plan Transfers to the Plan

At the direction of the Employer, the Administrator may permit Participants or Beneficiaries who are participants or beneficiaries in another eligible governmental plan under Code Section 457(b)

to transfer assets to the Plan as provided in this Section 7.2. Such a transfer is permitted only if the other plan provides for the direct transfer of each Participant's or Beneficiary's interest therein to the Plan. The Administrator may require in its sole discretion that the transfer be in cash or other property acceptable to the Administrator. The Administrator may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with Code Section 457(e)(10) and Treasury Regulation Section 1.457-10(b) and to confirm that the other plan is an eligible governmental plan as defined in Treasury Regulation Section 1.457-2(f). The amount so transferred shall be credited to the Participant's Account Balance and shall be held, accounted for, administered and otherwise treated in the same manner as an Annual Deferral by the Participant under the Plan, except that the transferred amount shall not be considered an Annual Deferral under the Plan in determining the maximum deferral under Section III.

7.3 Plan-to-Plan Transfers from the Plan

- (a) At the direction of the Employer, the Administrator may permit Participants or Beneficiaries to elect to have his or her Account Balance transferred to another eligible governmental plan within the meaning of Treasury Regulatory Section 1.457-2(f), if the other eligible governmental plan provides for the receipt of transfers, the Participant or Beneficiary whose amounts deferred are being transferred will have an amount deferred immediately after the transfer at least equal to the amount deferred with respect to that Participant or Beneficiary immediately before the transfer, and the conditions of subparagraph (i), (ii), or (iii) are met.
 - (i) A transfer from the Plan to another eligible governmental plan is permitted in the case of a transfer for a Participant if the Participant has had a Severance from Employment with the Employer and is performing services for the entity maintaining the other eligible governmental plan.
 - (ii) A transfer from the Plan to another eligible governmental plan is permitted if:
 - (A) The transfer is to another eligible governmental plan within the same State as the Plan;
 - (B) All the assets held by the Plan are transferred; and
 - (C) A Participant or Beneficiary whose amounts deferred are being transferred is not eligible for additional annual deferrals in the other eligible governmental plan unless he or she is performing services for the entity maintaining the other eligible governmental plan.
 - (iii) A transfer from the Plan to another eligible governmental plan of the Employer is permitted if:
 - (A) The transfer is to another eligible governmental plan of the Employer (and, for this purpose, an employer is not treated as the Employer if the Participant's compensation is paid by a different entity); and

- (B) A Participant or Beneficiary whose deferred amounts are being transferred is not eligible for additional annual deferrals in the other eligible governmental plan unless he or she is performing services for the entity maintaining the other eligible governmental plan.
- (b) Upon the transfer of assets under this Section 7.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section (for example, to confirm that the receiving plan is an eligible governmental plan under paragraph (a) of this Section 7.3, and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to Treasury Regulation Section 1.457-10(b).

7.4 Permissive Service Credit Transfers

- (a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code Section 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 7.4(a) may be made before the Participant has had a Severance from Employment and without regard to whether the defined benefit governmental plan is maintained by the Employer. The distribution rules applicable to the defined benefit governmental plan to which any amounts are transferred under this Section 7.4 shall apply to the transferred amounts and any benefits attributable to the transferred amounts.
- (b) A transfer may be made under Section 7.4(a) only if the transfer is either for the purchase of permissive service credit (as defined in Code Section 415(n)(3)(A)) under the receiving defined benefit governmental plan, including service credit for periods for which there is no performance of services, service credited in order to provide an increased benefit for service credit which a participant is receiving under the plan, and service (including parental, medical, sabbatical, and similar leave) as an employee (other than as an employee described in Code Section 415(n)(3)(C)(i)) of an educational organization described in Code Section 170(b)(1)(A)(ii) which is a public, private, or sectarian school which provides elementary or secondary education (through grade 12) or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed, without application of the limitations of Code Section 415(n)(3)(B) in determining whether the transfer is for the purchase of permissive service credit, or a repayment to which Code Section 415 does not apply by reason of Code Section 415(k)(3).

SECTION VIII BENEFICIARY

8.1 Beneficiary Designation

A Participant has the right, by written notice filed with the Administrator, to designate one or more beneficiaries to receive any benefits payable under the Plan in the event of the Participant's death prior to the complete distribution of benefits. The Participant accepts and acknowledges that he or she has the burden for executing and filing, with the Administrator, a proper beneficiary designation form.

The form for this purpose shall be provided by the Administrator. The form is not valid until it is signed, filed with the Administrator by the Participant, and accepted by the Administrator. Upon the Participant filing the form and acceptance by the Administrator, the form revokes all beneficiary designations filed prior to that date by the Participant.

If no such designation is in effect upon the Participant's death, or if no designated Beneficiary survives the Participant, the Beneficiary shall be the Participant's estate. If a Beneficiary dies after becoming entitled to receive a distribution under the Plan but before distribution is made to him or her in full the estate of the deceased Beneficiary shall be the Beneficiary as to the balance of the distribution.

SECTION IX ADMINISTRATION AND ACCOUNTING

9.1 Administrator

The Administrator shall have the responsibility and authority to control the operation and administration of the Plan in accordance with the terms of the Plan, the Code and regulations thereunder, and any State law as applicable.

The Administrator may contract with a financially responsible independent contractor to administer and coordinate the Plan under the direction of the Administrator. The Administrator shall have the right to designate a plan coordinator or other party of its choice to perform such services under this agreement as may be mutually agreed to between the Administrator and the plan coordinator or other party. Notwithstanding any other provisions to the contrary, the Administrator agrees that it shall be solely responsible to the Employer for any and all services performed by a plan coordinator, subcontractor, assignee, or designee under this agreement.

The Administrator has full and complete discretionary authority to determine all questions of Plan interpretation, policy, participation, or benefit eligibility in a manner consistent with the Plan's documents, such determinations shall be conclusive and binding on all persons except as otherwise provided by law.

9.2 Administrative Costs

All reasonable expenses of administration may be paid out of the Plan assets unless paid (or reimbursed) by the Employer. Such expenses shall include any expenses incident to the functioning of the Administrator, or any person or persons retained or appointed by any named fiduciary incident to the exercise of his or her duties under the Plan, including, but not limited to, fees of accountants, counsel, investment managers, agents (including nonfiduciary agents) appointed for the purpose of assisting the Administrator in carrying out the instructions of Participants as to the directed investment of his or her accounts and other specialists and his or her agents, and other costs of administering the Plan. In addition, unless specifically prohibited under statute, regulation or other guidance of general applicability, the Administrator may charge to the Account Balance of an individual a reasonable charge to offset the cost of making a distribution to the Participant, Beneficiary, or Alternate Payee. If liquid assets of the Plan are insufficient to cover the fees of the Administrator, then Plan assets shall be liquidated to the extent necessary for such fees. In the event any part of the Plan assets becomes subject to tax, all taxes incurred will be paid from the Plan assets. Until paid, the expenses shall constitute a liability of the Trust Fund described in Section 11.1.

9.3 Paperless Administration

The Administrator may use telephonic or electronic media to satisfy any notice requirements required by this Plan, to the extent permissible under regulations (or other generally applicable guidance). In addition, a Participant's consent to immediate distribution may be provided through telephonic or electronic means, to the extent permissible under regulations (or other generally

applicable guidance). The Administrator also may use telephonic or electronic media to conduct plan transactions such as enrolling participants, making (and changing) salary reduction elections, electing (and changing) investment allocations, and other transactions, to the extent permissible under regulations (or other generally applicable guidance).

SECTION X AMENDMENTS

10.1 Amendment

The Employer may at any time either prospectively or retroactively amend the Plan by notifying Participants of such action. The Employer shall not have the right to reduce or affect the value of any Participant's Account Balance or any rights accrued under the Plan prior to amendment.

10.2 Conformation

The Employer shall amend and interpret the Plan to the extent necessary to conform to the requirements of Code Section 457 and any other applicable law, regulation or ruling, including amendments that are retroactive. In the event the Plan is deemed by the Internal Revenue Code to be administered in a manner inconsistent with Code Section 457, the Employer shall correct such inconsistency within the period provided in Code Section 457(b).

10.3 Plan Termination

In the event of the termination of the Plan, all Account Balances shall be disposed to or for the benefit of each Participant or Beneficiary in accordance with the provisions of Section VI or Section VII as soon as reasonably practicable following the Plan's termination. The Employer shall not have the right to reduce or affect the value of any Participant's account or any rights accrued under the Plan prior to termination of the Plan. The Participant's or Beneficiary's written consent to the commencement of distribution shall not be required regardless of the value of his or her Account Balance.

SECTION XI TRUST FUND

11.1 Trust Fund

All amounts in a Participant's or Beneficiary's Account Balance, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights shall be held and invested in the Trust Fund in accordance with this Plan. The Trust Fund, and any subtrust established under the Plan, shall be established pursuant to a written agreement that constitutes a valid trust, custodial agreement, annuity contract, or similar agreement under the laws of the State. All investments, amounts, property, and rights held under the Trust Fund shall be held in trust for the exclusive benefit of Participants and their Beneficiaries and defraying reasonable expenses of the Plan and of the Trust Fund. Prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, no part of the assets and income of the Trust Fund may be used for, or diverted to, for purposes other than for the exclusive benefit of Participants and their Beneficiaries. The Employer has no beneficial interest in the Trust Fund and no part of the Trust Fund shall ever revert to the Employer, directly or indirectly, provided, however, that a contribution or any portion thereof made by the Employer through a mistake of fact under Section 12.4 shall upon written request of the Employer, reduced by losses attributable thereto, shall be returned to the Employer.

SECTION XII MISCELLANEOUS

12.1 Non-Assignability

Except as provided in Sections 12.2 and 12.3, no benefit under the Plan at any time shall be subject in any manner to anticipation, alienation, assignment (either at law or in equity), encumbrance, garnishment, levy, execution, or other legal or equitable process; and no person shall have power in any manner to anticipate, transfer, assign (either law or in equity), alienate or subject to attachment, garnishment, levy, execution, or other legal or equitable process, or in any way encumber his or her benefits under the Plan, or any part thereof, and any attempt to do so shall be void except to such extent as may be required by law.

12.2 Domestic Relation Orders

The Employer shall establish reasonable procedures to determine the status of domestic relations orders and to administer distributions under domestic relations orders which are deemed to be qualified orders. Such procedures shall be in writing and shall comply with the provisions of Code Section 414(p) and regulations issued thereunder.

Notwithstanding Section 12.1, the Administrator may affect a Participant's Account Balance for a "qualified domestic relations order" as defined in Code Section 414(p), and those other domestic relations orders permitted to be so treated by the Administrator under the provisions of the Retirement Equity Act of 1984. The amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the qualified domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan.

12.3 IRS Levy

Notwithstanding Section 12.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service to the Plan with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

12.4 Mistaken Contributions

Notwithstanding any other provision of the Plan or the Trust Fund to the contrary, in the event any contribution of an Employer is made under a mistake of fact (and not a Plan operational error), such contribution may be returned to the Employer within one year after the payment of the contribution. Earnings attributable to the excess contribution may not be returned to the Employer, but losses attributable thereto must reduce the amount to be so returned.

12.5 Employment

Neither the establishment of the Plan nor any modification thereof, nor the establishment of any account, nor the payment of any benefits, shall be construed as giving to any Participant or other person any legal or equitable right against the Employer except as herein provided; and, in no event, shall the terms or employment of any Employee be modified or in any way affected hereby.

12.6 Successors and Assigns

The Plan shall be binding upon and shall inure to the benefit of the Employer, its successors and assigns, all Participants and Beneficiaries and their heirs and legal representatives.

12.7 Written Notice

Any notice or other communication required or permitted under the Plan shall be in writing, and if directed to the Administrator shall be sent to the designated office of the Administrator, and, if directed to a Participant or to a Beneficiary, shall be sent to such Participant or Beneficiary at his or her last known address as it appears on the Administrator's record. To the extent permitted by law, regulation or other guidance from an appropriate regulatory agency, the Administrator, Employer or any other party may provide any notice or disclosure, obtain any authorization or consent, or satisfy any other obligation under the Plan through the use of any other medium acceptable to the Administrator. Such other medium may include, but is not necessarily limited to, electronic or telephonic medium. In addition, any communication or disclosure to or from Participants or Beneficiaries that is required under the terms of the Plan to be made in writing may be provided in any other medium (electronic, telephonic, or otherwise) that is acceptable to the Administrator and permitted under applicable law.

12.8 Total Agreement

This Plan and Participant deferral election, and any subsequently adopted Plan amendment thereof, shall constitute the total agreement or contract between the Employer and the Participant regarding the Plan. No oral statement regarding the Plan may be relied upon by the Participant.

12.9 Gender

As used herein the masculine shall include the neuter and the feminine where appropriate.

12.10 Controlling Law

This Plan is created and shall be construed, administered and interpreted in accordance with Code Section 457 and the regulations thereunder, and under laws of the State as the same shall be at the time any dispute or issue is raised. If any portion of this Plan is held illegal, invalid or unenforceable, the legality, validity and enforceability of the remainder shall be unaffected.

EMPLOYER ADOPTION PAGE

IN WITNESS WHEREOF, the Employer has executed this Plan document this 7th day
of June, 2018.

Wasco County

By _____

Name Steven D. Kramer

Title Commission Chair

Attest:

Executive Assistant

Title

(Witness)



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE ADOPTION OF THE MASS MUTUAL DEFERRED COMPENSATION PROGRAM FOR
WASCO COUNTY OREGON

RESOLUTION #18-008

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

WHEREAS, the Wasco County Board of Commissioners has established a Deferred Compensation Plan to be made available to all eligible employees participating in said Deferred Compensation Plans; and

WHEREAS, certain substantial tax benefits could accrue to employees participating in said Deferred Compensation Plan; and

WHEREAS, Mass Mutual has established a master prototype deferred compensation program for cities, political subdivisions and special districts permitting their employees to enjoy the benefits of this program; and

WHEREAS, Mass Mutual agrees to hold harmless and indemnify the County, its appointed and elected officers and participating employees from any loss resulting from the failure of Mass Mutual or of its Agent's failure to perform its duties and services pursuant to the Mass Mutual Program.

NOW, THEREFORE, THE WASCO COUNTY BOARD OF COMMISSIONERS DOES HEREBY RESOLVE AS
FOLLOWS:

The County of Wasco, Oregon, hereby adopts the Mass Mutual Deferred Compensation Program and its attendant investment options and hereby establishes it as the Wasco County Deferred Compensation Plan for the voluntary participation of all eligible employees.

The Wasco County Human Resources Director and the Wasco County Administrative Officer are each authorized to execute for the County of Wasco individual participation agreements with each said employee requesting same and to act as Administrator of agreements and contracts as are necessary to implement the Program, It is implicitly understood that, other than incidental expenses of collecting and

disbursing the employee's deferrals and other minor administrative matters, there is to be no other cost to the County of Wasco for the Program.

Adopted this 20th day of June, 2018.

APPROVED AS TO FORM:

Kristen Campbell, County Counsel

WASCO COUNTY BOARD OF COMMISSIONERS:

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Deferred Compensation Plan

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

WASCO COUNTY DEFERRED COMPENSATION PLAN: I move to approve Resolution 18-008 adopting the Mass Mutual Deferred Compensation Plan for Wasco County.



AGENDA ITEM

Tax Abatement Agreement

[STAFF REPORT](#)

[HYDRO EXTRUSION USA LLC TAX ABATEMENT APPLICATION](#)

[CONFERENCE SUMMARY](#)

[2018 HYDRO EXTRUSION USA LLC TAX ABATEMENT AGREEMENT](#)

[RESOLUTION 18-010 APPROVING TAX ABATEMENT](#)

[MOTION LANGUAGE](#)



AGENDA STAFF REPORT

AGENDA LOCATION: Action Item

MEETING DATE: June 11, 2018

TO: Honorable Mayor and City Council

FROM: Matthew Klebes, Enterprise Zone Manager

ISSUE: Resolution 18-016 Approving an Enterprise Zone Tax Abatement Agreement Between The Sponsors Of The Dalles/Wasco County Enterprise Zone And Hydro Extrusion USA, LLC.

BACKGROUND: Wasco County and the City of The Dalles sponsor an Oregon Enterprise Zone in The Dalles. One of the tools available to an enterprise zone is to enter into an Extended Abatement (4-5 year) property tax exemption agreement with businesses that meet certain minimum and negotiated criteria. Minimum criteria include number of new hires, average compensation, and average wage.

Hydro Extrusion USA, LLC has applied for an Extended Enterprise Zone Agreement for 5 years. The company intends to invest 20 million to improve production and environmental stewardship by installing a gas fire furnace system to increase throughput, a new homogenization oven, saws, and exhausting systems.

Representatives from Hydro Extrusion USA, LLC have met with staff to craft the agreement and resolution presented below incorporating guidelines from Resolution 17-026.

Under new legislative rules that went into effect October 6, 2017, key provisions of the agreement include; an increase in permanent employment by the greater of one new job or 10%; average annual compensation of 1.3 times the County average annual wage throughout the abatement; average annual wage that must be 100% or greater of the county average annual wage in the 4th and 5th year of the abatement; and a cash contribution to the zone sponsors in the 4th and 5th year of their abatement. This cash contribution will be computed as a percentage of the tax savings the applicant receives following the chart established under Resolution No. 17-026.

The data source used to set the annual wage is the Employment and Wages by Industry (QCEW), from the Oregon Employment Department. The most recent data sets the annual wage at \$38,025.00. Annual compensation of 130% is \$49,433.00.

Hydro Extrusion USA, LLC is a foreign limited liability company registered in the State of Oregon. Hydro Extrusion purchased Northwest Aluminum Specialties in the fall of 2015 as it was struggling financial and facing closure. Hydro Extrusion produces aluminum billet, primarily for the Hydro Portland extrusion facility, accounting for 90% of their raw materials.

BUDGET IMPLICATIONS: There are no budget impacts as this investment and resulting taxes were not budgeted for. The applicant will receive a tax abatement and will pay a cash contribution dependent on the final amount of taxes saved.

COUNCIL ALTERNATIVES:

1. *Staff recommendation: Move to adopt Resolution No. 18-016 approving an Extended Enterprise Zone Tax abatement agreement between the sponsors of The Dalles/Wasco County Enterprise Zone and Hydro Extrusion USA, LLC pending approval by the Wasco County Board of Commissioners.*
2. Modify the proposed agreement and direct staff to bring such modifications to the applicant to continue negotiations and bring back to Council.
3. Decline to adopt the resolution at this time.

RECEIVED
APR 1, 2018

Form OR-EZ-AUTH

Oregon Enterprise Zone Authorization Application*

* Complete form and submit to the local enterprise zone manager before breaking ground or beginning work at the site.

Applicant

Enterprise zone or rural renewable energy development zone (where business firm and property will be located) The Dalles/Wasco County Enterprise Zone		Email	
Name of business firm Hydro Extrusion USA, LLC		Phone (541) 296-6161	
Mailing address 2929 W 2nd Street	City The Dalles	State OR	ZIP code 97058
Location of property (street address if different from above)	City	State	ZIP code
County, TRS map ID number, and Tax lot number of site Wasco, 02N13 E28 01100 00	Contact person DJ Millhouse	Title Plant Manager	

My firm expects to first claim standard property tax exemption in the following (up to three) year(s): 2019

- ☐ Check here if your firm has or has had another exemption in this enterprise zone.
- ☐ Check here that your firm commits to renew this authorization application. Renew this application on or before April 1 every two calendar years, until the tax exemption on qualified property is claimed.
- ☒ Check here if requesting an **extended abatement** of one or two additional years of exemption. Extended abatement is subject to written agreement with local zone sponsor, and to possibly additional state or local requirements before this application is approved.

Zone manager use only (after written agreement but before authorizing firm):

County average annual wage: \$ _____ Year _____ Total exemption period: 4 ☐ or 5 ☐ Consecutive years (check one)

Business eligibility

Eligible activity—Check all activities that apply to proposed investment within the enterprise zone:

- ☒ Manufacturing ☐ Fabrication ☐ Bulk printing ☐ Shipping ☐ Agricultural production ☐ Energy generation
- ☐ Assembly ☐ Processing ☐ Software publishing ☐ Storage ☐ Back-office systems
- ☐ Other—describe the activities that provide goods, products, or services to other businesses (or to other operations of your firm):
Aluminum Cast House
- ☐ Check here if your business firm does or will engage in **ineligible activities** within the enterprise zone (such as retail sales, health care, professional services, or construction). Describe below (or in an attachment) these activities and their physical separation from "eligible activities":

Special cases—Check all that apply:

- ☐ Check here if a **hotel, motel, or destination resort** in an applicable enterprise zone.
- ☐ Check here if a **retail/financial call center**. Indicate expected percent of customers in local calling area: _____ %.
- ☐ Check here if a **"headquarters" facility**. (Zone sponsor must find that operations are statewide-regional in scope and locally significant)
- ☐ Check here if an **electronic commerce investment** in an e-commerce enterprise zone. (May also provide for an income tax credit)

Employment in the enterprise zone (see worksheets on last page)

Don't count FTEs, temporary, seasonal, construction, part-time jobs (32 hours or less per week), or employees working at ineligible operations.

Existing Employment—My business firm's average number of full-time employees in the zone over the past 12 months is 68

New Employees— • Hiring is expected to begin on (date or month and year): 06/01/18
• Hiring is expected to be completed by (month and year): 05/31/23
• Estimated total number of new employees to be hired with this investment is: 12

Commitments—By checking all boxes below, you agree to the following commitments as required by law for authorization:

- ☒ By April 1 of the first year of exemption on the proposed investment in qualified property, I will have increased existing employment within the zone by one new employee or by 10%, whichever is greater.
- ☒ My firm will maintain at least the above minimum level as an annual average employment during the exemption period.
- ☒ When the exemption claim is filed by April 1 following each calendar year of exemption, total employment in the zone will also not have shrunk by more than 85% at one time or by more than 50% twice in a row, compared to the highest such figure with any previous claim.
- ☒ My firm will comply with local additional requirements as contained in: (1) a written agreement for an extended abatement, (2) zone sponsor resolution(s) waiving required employment increase, or (3) an urban enterprise zone's adopted policy, if applicable.
- ☒ My firm will verify compliance with these commitments, as requested by the local zone sponsor, the county assessor or their representative, or as directed by state forms or administrative rules.
- ☒ My firm will enter into a **first-source hiring agreement** before hiring new eligible employees. (This **mandatory** agreement entails an obligation to consider referrals from local job training providers for eligible job openings within the zone during at least the exemption period.)

Enterprise Zone
Pre-Authorization Consultation Summary

Hydro Extrusion USA, LLC
May 8, 2018

The pre-authorization checklist was reviewed and is attached to this consultation summary. In attendance were Karl Helton, Accountant, Pat Ryan, Casthouse Production Manager, and Jill Amery, Assessor for Wasco County. Hydro Extrusion is a Foreign Limited Liability Company (FLLC) with a principal place of business in Illinois and a registered agent in Oregon.

Hydro Extrusion purchased Northwest Aluminum Specialties in the fall of 2015 and it was struggling financial and facing closure. Hydro Extrusion produces aluminum billet, primarily for the Hydro Portland extrusion facility, accounting for 90% of their raw materials. Hydro Extrusion intends to improve production and environmental stewardship by installing a gas fire furnace system to increase throughput, a new homogenization oven, saws, and exhausting systems at 2929 W 2nd St, The Dalles, OR 97058. The project includes tax lot: 02N13 E28 01100 00.

On April 17, 2018 Hydro Extrusion submitted an Oregon Enterprise Zone Authorization Application for an extended abatement of 5 years. The developer anticipates an investment of 20 million dollars and, at minimum; an estimated 12 new jobs will be created. Hydro Extrusion intends to complete this investment within 2 years or less.

Applicant is aware of the 130% annual *compensation* requirement and has affirmed that they will be able to meet this requirement. Applicant is also aware of the 100% annual *wage* requirement and affirmed that they will be able to meet this requirement. Applicant is also aware of the eligible uses at the development and how those uses are determined. Applicant is willing to provide a tour to City Councilors and County Commissioners if they are interested in visiting the site and learn more about their operations.

For the Extended abatement, in years 4 and 5, the applicant is agreeable to the, "Tax Savings and Cash Contribution" table detailed in Resolution No. 18-009 and will submit a cash contribution accordingly. Applicant expressed interest in possibly amending the cash contribution agreement if a community in-kind partnership of comparable value can be established and agreed to by the City of The Dalles and Wasco County.

Authorization Approval will be signed pending approval from the City of The Dalles City Council and Wasco County Board of Commissioners.

Matthew B. Klebes, Enterprise Zone Manager

THE DALLES/WASCO COUNTY ENTERPRISE ZONE

EXTENDED ABATEMENT AGREEMENT

With
Hydro Extrusion USA, LLC

**WRITTEN AGREEMENT WITH THE SPONSORS OF THE DALLES/WASCO
COUNTY ENTERPRISE ZONE AND HYDRO EXTRUSION USA, LLC TO
EXTEND PROPERTY TAX EXEMPTION TO FIVE (5) CONSECUTIVE YEARS
IN TOTAL FOR CAPITAL INVESTMENT AND JOB CREATION.**

The sponsors of The Dalles/Wasco County Enterprise Zone comprised of the governing bodies of the City of The Dalles and Wasco County, Oregon, hereinafter the “Zone Sponsors”, and Hydro Extrusion USA, LLC hereinafter the “Firm” do hereby enter into the Hydro Extrusion USA, LLC, Extended Abatement Agreement, hereinafter the “Agreement”; which Agreement extends the period of time in which the Firm shall receive an exemption on its proposed investments in qualified property in The Dalles/Wasco County Enterprise Zone contingent on certain special requirements, under ORS 285C.160.

The Zone Sponsors and Firm jointly acknowledge that, subject to the approval of the application for authorization submitted on April 17, 2018, and the satisfaction of other requirements under ORS 285C.050 to 285C.250, the Firm is eligible for three years of complete exemption on its qualified property; that nothing in this Agreement shall modify or infringe on this three-year exemption or the requirements thereof; and that this Agreement becomes null and void if the Firm does not qualify for the three years of the exemption.

The Zone Sponsors extend the Firm’s property tax exemption an additional two (2) years on all property that initially qualifies in The Dalles/Wasco County Enterprise Zone in the assessment year beginning immediately after the third year of the standard abatement, and thereby sets a total period of exemption of five (5) consecutive years during which statutory requirements for the standard three-year enterprise zone exemption must also be satisfied and maintained.

CONFIRMATION OF STATUTORY PROVISIONS

In order to receive the additional two (2) years of enterprise zone exemption granted herein, the Firm agrees herewith under 285C. 160(3)(a)(A) that for each year of the entire five-year exemption period, all of the Firm’s new employees shall receive an average level of compensation equal to or greater than 130 percent of the county average annual wage, in accordance with the specific definitions and guidelines in Oregon Administrative Rules (OAR) Chapter 123, Division 674 (123-674-0600), which provides that:

1. Such compensation may include non-mandatory benefits that can be monetized; and
2. The county average annual wage is set at the time of authorization, except as pursuant to ORS 285C.160(4), according to the Employment and Wages by Industry (QCEW), Oregon Employment Department, 2016 average annual wage by County; the average wage for Wasco County is \$38,024.00, of which 130 percent equals \$49,431.00; and
3. Only employees working at jobs filled for the first time after the application for authorization but by December 31st of the first full year of the initial exemption and performed within the current boundaries of The Dalles/Wasco County Enterprise Zone are counted; and
4. Only full time, year-round and non-temporary employees engaged a majority of their time in the Firm's eligible operations consistent with ORS 285C.135 & 285C.200(3) are counted, regardless if such employees are leased, contracted for or otherwise obtained through an external agency or are employed directly by the Firm.

Furthermore, in order to receive the additional two (2) years of enterprise zone exemption granted herein and consistent with ORS 285C.160(3)(b) the Firm agrees that all of the Firm's new employees shall receive an average annual wage that is 100% or higher than the County average annual wage in the fourth and fifth years of the abatement.

LOCAL ADDITIONAL REQUIREMENTS

For the Firm to receive the additional two (2) years of enterprise zone exemption granted herein, the Zone Sponsors and the Firm agree that the Firm shall do the following, in addition to statutory requirements, as reasonably requested by the Zone Sponsors under ORS 285C.160(3)(a)(B);

In the fourth and fifth calendar years of the extended abatement period and prior to December 31st of those fourth and fifth years, a qualifying firm shall contribute to the Zone Sponsors a cash contribution calculated from the table below, which shall be split equally between the Zone Sponsors. The cash contributions will be used by the Zone Sponsors to support public infrastructure, economic development, and/or public services.

	Year 4 of Abatement	Year 5 of Abatement
Cash Contribution Owed	50% of tax savings	75% of tax savings

The Zone Sponsors agree to review proposals put forth by the Firm that would provide, "sweat equity" services, products, or other proposals that would provide equivalent value as the cash contribution the Firm would normally pay. The Firm agrees to put forth any such proposal six (6) months before the end of the third exemption year.

The Zone Sponsors reserve the right to reject any such proposals and any such rejection does not exempt the Firm from the cash contribution requirement per the table above as agreed upon.

ACCEPTING FOR THE SPONSORS

City of The Dalles
Stephen E. Lawrence, Mayor

Signature

Dated, _____, 2018

Wasco County Commission
Steve Kramer, Commission Chair

Signature

Dated, _____, 2018

ACCEPTING FOR HYDRO EXTRUSION USA, LLC

Hydro Extrusion USA, LLC

_____, _____
(Name) (Position)

Signature

Dated, _____, 2018



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF APPROVING AN ENTERPRISE ZONE TAX ABATEMENT AGREEMENT BETWEEN THE SPONSORS OF THE DALLES/WASCO COUNTY ENTERPRISE ZONE AND HYDRO EXTRUSION USA, LLC

RESOLUTION #18-012

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

WHEREAS: The Oregon Legislative Assembly has adopted provisions of ORS 285C.050 to 285C.250 to provide tax incentives to certified business firms that invest in a qualifying facility located within a non-urban enterprise zone in a county with chronically low income or chronic unemployment; and

WHEREAS: the City of The Dalles and Wasco County jointly sponsor a non-urban enterprise zone known as The Dalles/Wasco County Enterprise Zone; and

WHEREAS: Hydro Extrusion USA, LLC proposes to make investments on real property inside The Dalles,/Wasco County Enterprise Zone, which will increase full-time, permanent employment of the firm inside the Enterprise Zone by the greater of one new job or 10%, provide employment compensation on average at a rate of at least 1.3 times that of the County average annual wage by the first year of the abatement, and provide an annual average wage that is 100% or greater of the county average annual wage in the fourth and fifth year of the abatement; and

WHEREAS: to facilitate the investment in such a facility by Hydro Extrusion USA, LLC within The Dalles/Wasco County Enterprise Zone, it is necessary for a written agreement between Integrated 3D, LLC and the City of The Dalles and Wasco County to be executed, and for the governing bodies of the City and County to adopt a resolution approving the property tax exemption for Integrated 3D, LLC; and

WHEREAS, County Resolution 17-013/City Resolution 17-026 established a general policy for any future “extended abatement” agreements with similar businesses that meet the qualifications for the tax exemption of the fourth and fifth years

RESOLUTION 18-012: Hydro Extrusion USA, LLC Tax Abatement

“In the fourth and fifth calendar years of the extended abatement period and prior to December 31 of those fourth and fifth years, a qualifying firm shall contribute to the Zone Sponsors a cash contribution calculated from the table below, which shall be split equally between the Zone Sponsors. The cash contributions will be used by the Zone Sponsors to support public infrastructure, economic development, and/or public services.”

	Year 4 of Abatement	Year 5 of Abatement
Cash Contribution Owed	50% of tax savings	75% of tax savings

NOW, THEREFORE, THE WASCO COUNTY BOARD OF COMMISSIONERS HEREBY RESOLVES AS FOLLOWS:

Section 1 Agreement Approved. The Wasco County Board of Commissioners hereby approves an Enterprise Zone Tax Abatement Agreement between the City of The Dalles, Wasco County and Hydro Extrusion USA, LLC.

Section 2 Effective Date. This Resolution shall be considered effective as of June 11, 2018.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steve D. Kramer, Commission Chair

Scott C. Hege, Vice Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Hydro Extrusion USA, LLC Tax Abatement Agreement & Resolution

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

ENTERPRISE ZONE MOTION: I move to approve Resolution 18-012 approving an Enterprise Zone Tax Abatement Agreement between the sponsors of The Dalles/Wasco County Enterprise Zone and Hydro Extrusion USA, LLC.



AGENDA ITEM

Mosier Enterprise Zone MOU

[STAFF MEMO](#)

[MOU BETWEEN MOSIER, WASCO COUNTY AND MCEDD](#)

[PROPOSED MOTION LANGUAGE](#)

Memorandum

Date: May 30, 2018
To: Wasco County Board of Commissioners
From: Carrie Pipinich, EDC Staff
Re: Wasco County Joint Enterprise Zone MOU with City of Mosier and MCEDD

The current iteration of Dalles/Wasco County Enterprise Zone sunsets on June 30, 2018. It has been managed by The City of The Dalles and has focused on developments in that community. Over the last six months, staff from the Wasco County Economic Development Commission (EDC) and City of The Dalles have been working closely with representatives from the Cities of Dufur, Maupin, and Mosier and Wasco County to explore opportunities to bring this tool to other communities during the re-designation process.

After discussion at the Mosier City Council on Wednesday May 16, 2018 the City expressed interest in participating in the new Enterprise Zone. However, they are seeking to further clarify the roles of the sponsors and the zone manager regarding parcels within the Mosier Urban Growth Area, the City drafted the attached Memorandum of Understanding.

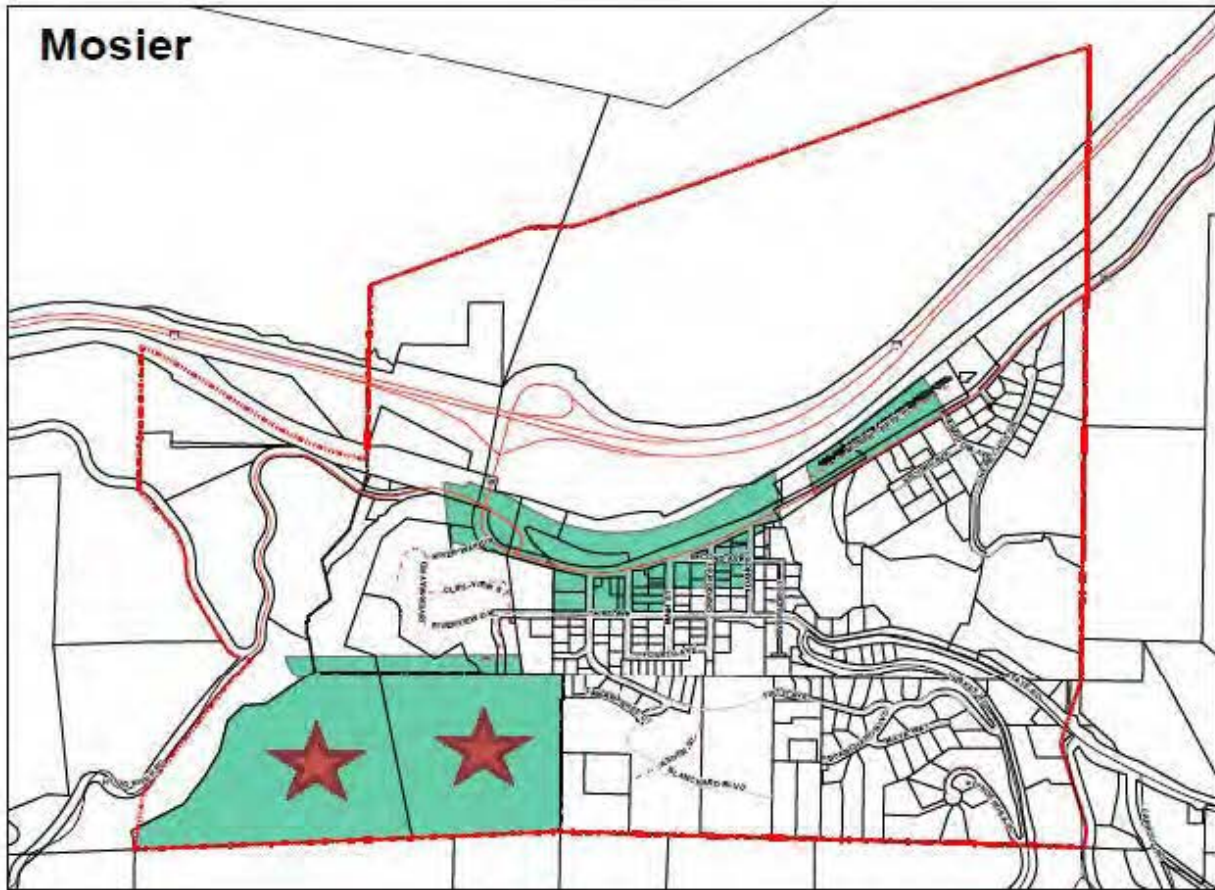
The MOU outlines the roles of the three parties that engage with the enterprise zone within the UGA. It lays out the role of zone manager to be conducted by MCEDD through its role as the Wasco County Economic Development Commission staff as well as further committing the City to its responsibilities as outlined in the resolution signing on to the zone.

For Wasco County, the MOU requires that the County:

1. Consult with the City of Mosier on any and all enterprise zone applications within the City's UGA requiring written agreement with the sponsors— which include extended abatements and long term rural service facility incentives—
2. Invite the City into any and all negotiations for enterprise zone applications within the City's UGA

The parcels this would impact are two large parcels (please see attached map for parcels marked with the red stars) which were used as a gravel pit by both ODOT and a private company. Since these parcels are outside of Mosier city limits, this consultation is not required under the proposed management structure. The City currently does planning and land use review for these parcels based on a Joint Management Agreement with Wasco County. The City is seeking the above role given the significant impact a development in that location would have for the community.

Mosier



MEMORADUM OF UNDERSTANDING
BETWEEN
CITY OF MOSIER, WASCO COUNTY, AND THE MID-COLUMBIA ECONOMIC
DEVELOPMENT DISTRICT
FOR JOINT WASCO COUNTY ENTERPRISE ZONE

This Memorandum of Understanding (MOU) is entered into by and between the City of Mosier, an Oregon Municipal Corporation, Wasco County, a county of the State of Oregon, and the Mid-Columbia Economic Development District (MCEDD), a nonprofit government entity.

The City of Mosier (“City”), the Mid-Columbia Economic Development District in its role as staff for the Wasco County Economic Development Commission (“MCEDD”), and Wasco County Economic Development Commission (“Wasco County”), wish to clarify their roles in the Joint Wasco County Enterprise Zone with regard to enterprise zone applications within the Urban Growth Area (“UGA”) of the City of Mosier that lies between the City’s Urban Growth Boundary and outside of the City’s corporate limits.

The City of Mosier agrees to:

1. Act as a sponsor for the Enterprise Zone and fulfill its obligations under the City of Mosier Resolution No. 2018-05 *Resolution Requesting State Designation of the Wasco County Joint Enterprise Zone; Describing the Enterprise Zone Area; Providing for Local Incentives and Establishing a Certification Fee; Allowing Exemptions for Hotels, Motels, and Destination Resorts; Describing Zone Management; and Designating Zone Managers.*

The Mid-Columbia Economic Development District, in its role as staff for the Wasco County Economic Development Commission agrees to:

1. Act as the Zone Manager for areas within the City of Mosier’s UGA.
2. Notify the City of all enterprise zone applications within the City's UGB.
3. For any and all applications requiring written agreement with the sponsors—which include extended abatements and long term rural service facility incentives—MCEDD will provide information about the applications to the City of Mosier and will support the City and Wasco County’s coordination with the applying business for determining agreements subject to special statutory criteria and to local additional requirements as negotiated.

Wasco County and the Wasco County Economic Development Commission agree to:

1. Consult with the City of Mosier on any and all enterprise zone applications within the City’s UGA.
2. Invite the City into any and all discussions and negotiations for enterprise zone applications within the City’s UGA.

This Agreement is effective on the date when the last signature is received by a duly authorized representative of the parties to this Agreement.

City of Mosier _____ Date _____

Name: _____

Title: _____

Wasco County _____ Date _____

Name: _____

Title: _____

Mid-Columbia Economic Development District _____ Date _____

Name: _____

Title: _____



MEMORANDUM

SUBJECT: Public Works Equipment Surplus Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

SURPLUS ORDER: I move to approve Order 18-023 surplussing Public Works 1991 Hyster Rubber-timer Roller and 2006 Chevrolet Silverado.



AGENDA ITEM

Mid-Columbia Economic Development District

[QUARTERLY REPORT](#)

[ANNUAL MCEDD IGA](#)

[MOTION LANGUAGE](#)

**Wasco County Economic Development Commission
Report to the Wasco County Board of Commissioners**

June, 2018

Committee Transition

Each of the committees listed below to discuss workplans and next steps for transitioning the place based committees into a Small Cities and Unincorporated Communities Committees. Both workgroups will provide a balance of direct assistance and supporting capacity building, networking opportunities, and collective approaches to addressing challenges.

Unincorporated Community Committee

The Unincorporated Community Committee consists of EDC Commissioners Joan Silver and Stan Kelsay. The committee will focus on working with Wamic WWS to identify a path forward for addressing their water and waste water system challenges as well as further develop relationships with Tygh Valley's water district to enhance capacity there as we are able. The Committee will also look to develop communication strategies for engaging in community conversations around sustainable infrastructure development.

Beyond necessary infrastructure, the Committee will work to further understanding of and progress around additional small community needs and opportunities as well as connect with organizations that can bring in expertise in areas of need.

Small Cities Committee

The Dufur (Kathy Ursprung and Mary Kramer) and Mosier (Terry Moore and Gary Grossman) Committees with the addition of EDC Commissioner Frank Kay are coming together to develop the Small Cities Committee.

For direct assistance, specific Committee members will continue to support the Cities' priority projects tied to economic development as well as explore new opportunities for support.

- MCEDD in conjunction with the Dufur Chamber hired a consultant to work with Dufur to develop a community brand with support of a grant from Travel Oregon. Chamber and Port with support from EDC staff are developing a tear off map for visitors to use and incorporating the updated branding into the Chamber website.
- In addition, Dufur and Maupin were awarded support through DLCD/ODOT's Transportation Growth Management Education and Outreach Program. This will support community workshops in Dufur and Maupin to plan for pedestrian safety improvements. Initial site visits were held in May, and public workshops will be hosted in June.
- Maupin is continuing to finalize funding for the Civic Center and Plaza as well as conduct infrastructure planning efforts.
- Mosier is continuing to develop strategies for moving forward their proposed Joint Use facility and completing their TSP.



The Committee will also move forward with developing semi-annual coordination meetings with the small cities to explore opportunities to collaboratively address issues that multiple jurisdictions are facing, or learn from approaches that other communities have taken. These meetings will also provide an opportunity for bringing in outside training resources to address key topics.

Broadband Committee

The Broadband Committee includes Stan Kelsay. This spring staff hosted a meeting with CenturyLink and local leaders to discuss investments in their broadband capacity through the federal Connect America Fund II resources as well as continuing to support as needed on the Maupin fiber project. Moving forward, the Committee will focus on exploring opportunities to expand true broadband access throughout Wasco County as well as engage with partners in Maupin to explore support for utilization of the fiber network for positive community and economic development.

Open for Business Committee: The Open for Business Committee includes EDC Commissioners Nan Wimmers, Kathy Ursprung, and Matthew Klebes. The committee developed an interview questionnaire and conducted several interviews with businesses in Maupin, Dufur, and Mosier to complement the Port and Main Street Business Retention and Expansion activities. Similar concerns around succession planning and workforce availability surfaced for these businesses. Additionally, the Open for Business Committee hosted a grant writing training in April with nine attendees. The training reviewed grant writing basics and discussed the importance of project and strategic planning for the granting process.

For the upcoming year, the Committee will focus on updating business information resources with the proposed enterprise zone boundaries if designation is successful and making changes based on user feedback. The Committee will utilize this opportunity to engage with local businesses and business support resources throughout the County. Additionally, this Committee will continue to support smaller communities in efforts to improve the economic development ecosystem throughout the County. These projects will include exploration of tools to address brownfields in The Dalles area with an eye toward their utility in other areas of the County, continuing to explore opportunities to support a strong online presence for our communities, and engaging around economic development opportunities.

Community Enhancement Projects Process

The Unincorporated and Small Cities Committees will also be exploring updates to the Community Enhancement Projects process that could leverage the Committee structures rather than overlay them. With these updates, the EDC would like to better convey local community priorities in each area of the County as well as to reduce the time asked of project owners, EDC members, and staff. This reduction in resources for the process would allow all parties involved to focus on the implementation of projects.

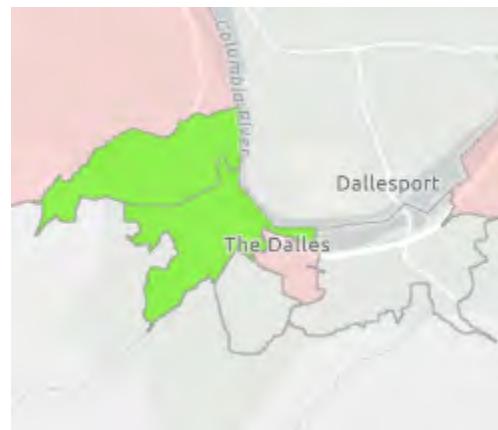
General EDC Activities:

EDC staff provided the following support services:

- Staff coordinated a workshop focused on financial management for small utilities with RCAC in March. Attendees from several small water systems and Cities in Wasco County participated along with some of communities in Sherman County. This was also an opportunity for the systems to network and learn from projects and approaches that their colleagues have taken.
- Staff attended the Gorge 2020 update hosted by the Gorge Commission in early 2018. The Gorge Commission is focusing efforts into four areas for updates of the management plan. These include: Economic Vitality, Urban Area Boundaries, Recreation, and Emerging Land Uses and Streamlining Implementation. Staff met with Gorge Commission staff to discuss regional economic development as well as worked to get EDC Chair Kathy Ursprung a seat representing economic development

interests in Wasco County on the Economic Vitality Work Group. In addition to Chair Ursprung, Planning Director Angie Brewer is also participating on behalf of Wasco County.

- At the request of the Fair Board and Wasco County, staff developed a proposal for conducting strategic planning for the Fair Board as well as the facilities at the Fair Grounds and Hunt Park. Staff will be working with Chair Ken Polehn and the rest of the Board to develop and implement this process.
- Staff submitted an application for a Resource Assistance for Rural Environments participant to be placed with MCEDD from September 2018 to July of 2019. This position is proposed to work half time on projects with the Wasco County Economic Development Commission. By mid-June, MCEDD will be notified of its application status.
- With regional representatives from Business Oregon, staff met with a representative from the Pine Grove Water Board to discuss concerns regarding diminishing water availability in their well. They are exploring funding for planning to address this issue and others within the system related to old infrastructure.
- Staff worked with representatives from the Tooley Water District to support their submission of an application to the Sustainable Infrastructure Planning Program for funds to conduct a leak detection study and asset management planning.
- Staff worked closely with the Maupin Kaiser Park Committee to support drafting of an application to the Oregon Parks and Recreation Department's Local Government Grants program for improvements to Kaiser Park. This project would move forward in conjunction with the proposed Maupin Civic Center if funded.
- Two census tracts in The Dalles were nominated for Opportunity Zone designation by Governor Kate Brown. Through Opportunity Funds, private investment within a designated Opportunity Zone may earn tax relief on both the capital gains invested in the funds and those generated through the investment by the fund. To be designated, a census tract must qualify as low-income and only a quarter of the eligible tracts in each state can be designated. In addition to tracts in The Dalles, each of the five counties in the region had at least one tract nominated. Additional information on Opportunity Zones can be found at: <http://www.oregon4biz.com/Opportunity-Zones/>.
- Staff was asked to participate in a panel on strategies for rural broadband at Rural Development Initiatives' Regards to Rural Conference in May. Conversation focused on effective community efforts and strategies for improving broadband access in rural areas as well as policies impacting rural broadband deployment.
- Potential partners and policy makers from Washington State gathered to discuss next steps for the proposed Goldendale Pumped Storage Project. This project could support significant additional wind power investment in the region. An article on the site visit can be found at: <https://gorgenewscenter.com/2018/05/21/major-companies-tour-klickitat-county-proposed-pump-storage-site/>. In addition, a visit is being planned for late June with Oregon policy advisors.
- The EDC submitted letters of support for additional funds for the Mosier Deep Wells project, Dog River Pipeline, the Pine Hollow Boat Ramp, and several other priority projects this spring.



- MCEDD has begun planning for the region's Annual Economic Symposium which will highlight the tech sector in addition to an update on the state of the region's economy. The Symposium will be November 2, 2018 at the Civic Auditorium in The Dalles. Please see the attached flier for additional details.

Additionally, with the closing of MCCOG, in February MCEDD took over the LINK transit service in Wasco County. Upcoming projects include:

- An application was submitted Transportation Growth Management program to support a transit master plan for Wasco County.
- An RFP will be released in the coming weeks for a service provider to partner for service in South Wasco County.
- The Link has received funding to develop a deviated, fixed route transit service in The Dalles that should begin in spring of 2019. Additionally, connections are being developed with Mount Adams Transportation (Goldendale) and Columbia Area Transit (Hood River) to The Dalles Transit Center.
- Through an award from the Gorge Health Council and Pacific Source, the LINK will be providing free transportation to The Dalles Farmer's Market this summer.

By The Numbers

Source: Oregon Employment Department

- Unemployment rate (seasonally adjusted)

	April 2018	March 2018	April 2017
Oregon	4.1%	4.1%	4.1%
Wasco County	4.1%	4.1%	3.9%

- Total Nonfarm Payroll Employment (Not Seasonally Adjusted)

	April 2018	March 2018	April 2017
Oregon	1,896,000	1,888,500	1,869,600
Wasco County	10,400	10,210	10,350



Intergovernmental Agreement between Wasco County and Mid-Columbia Economic Development District

This Intergovernmental Agreement is made and entered into this 20th day of June, 2018, by and between Wasco County and Mid-Columbia Economic Development District (hereinafter referred to as MCEDD).

PURPOSE

MCEDD, working under the direction of the Wasco County Board of Commissioners and the Wasco County Economic Development Commission, will provide leadership and staff support for economic development activities in Wasco County, as outlined in MCEDD's Scope of Work listed below,

MCEDD, as directed by the Wasco County Board of Commissioners, will be responsible to the Wasco County Economic Development Commission (WCEDC) for the following areas:

1. MCEDD will work closely with the Chair of the WCEDC to prepare an annual calendar of meetings as well as the agendas for each meeting, take minutes at the meetings, and make the arrangements for all scheduled meetings of the WCEDC; and
2. MCEDD will communicate with WCEDC members, County Commissioners and other entities in Wasco County; and
3. MCEDD will work with employees of Wasco County to maintain a website that shows the calendar of events as it pertains to the WCEDC; and
4. MCEDD will assign staff to support the WCEDC; and
5. MCEDD will work closely with the WCEDC to review and update the Wasco County Economic Development Strategic Action Plan to ensure the accuracy of information presented in the plan and that it identifies key economic development opportunities and challenges; and
6. MCEDD will work closely with the members of the WCEDC to determine a long-term scope of work for the MCEDD staff assigned to work with the WCEDC, and for the WCEDC; and
7. MCEDD will work closely with the WCEDC to gather, review and prioritize Wasco County economic development projects; and
8. MCEDD staff will be available to provide economic development assistance in Wasco County by providing assistance in grant writing, project development, and the acquisition of resources from supporting organizations; and

9. MCEDD will work closely with the members of the WCEDC to develop and implement WCEDC committee work plans focused on moving priority projects forward and building community capacity for economic development and project implementation;
10. MCEDD will serve as point of contact for Wasco County for all economic development information requests and make referrals as needed to community partners; and
11. The Executive Director, or a designee at MCEDD, will be available to report quarterly to the Wasco County Board of Commissioners on the activities of the Wasco County Economic Development Commission or as requested by the Wasco County Board of Commissioners; and

PERSONNEL:

Amanda Hoey shall be designated as MCEDD's Primary Contact Person for the purposes of this Agreement. This Project Administrator shall be responsible for management of MCEDD's day to day administrative activities under this Agreement, and for apprising and updating the Wasco County Board of Commissioners and the Wasco County Economic Development Commission.

WASCO COUNTY'S RESPONSIBILITIES:

Wasco County will be responsible for being the Fiscal Agent for all grants received by Wasco County. In consideration for services rendered under this agreement, Wasco County will provide MCEDD Forty Five Thousand Dollars (\$5,000) during Fiscal Year 2019 as follows: Eleven Thousand Two Hundred and Fifty Dollars (\$11,250) payable on September 30, 2018, December 31, 2018, March 31, 2019 and June 30, 2019. An additional Five Thousand Dollars (\$5,000) will be provided to MCEDD for the following services: maintain and staff designated EDC Committees and provide additional technical assistance to economic development projects outside of the EDC's committee structure. These additional funds will be due and payable to MCEDD upon signing of this agreement.

This Agreement may be terminated within thirty (30) days in writing if funding is no longer available. This Agreement shall remain in effect until June 30, 2019.

APPROVED this 20th day of June, 2018.

**MID-COLUMBIA ECONOMIC
DEVELOPMENT DISTRICT**

WASCO COUNTY BOARD OF COMMISSIONERS

Amanda Hoey, Executive Director

Steven D. Kramer, Commission Chair

APPROVED AS TO FORM:

Scott C. Hege, Vice-Chair

Kristen Campbell, County Counsel

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Annual MCEDD IGA

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

MCEDD IGA MOTION: I move to approve the Intergovernmental Agreement between Wasco County and Mid-Columbia Economic Development District to provide leadership and support for economic development activities in Wasco County.



AGENDA ITEM

Maupin Projects

[SOUTH WASCO COUNTY LIBRARY CASE STATEMENT](#)

[WE CARE CAMPAIGN CASE STATEMENT](#)

South Wasco County Library, Maupin Oregon

“Expanding our Future” Capital Campaign – Case Statement

Who We Are: The South Wasco County Library has been serving the small, scenic Deschutes River town of Maupin (population 426) in remote southern Wasco County for over 50 years. The existing 871-sq. ft. cinder-block library is the smallest library in the state of Oregon, with space for fewer than a dozen patrons to browse at a time. However, we have the highest percentage of service area members in the state (800+ library members) and last year we served 2,400 people. Our area’s population has been steadily increasing, due to our recreational amenities, and with the local investment in downtown beautification, high speed fiber optic and a new health clinic, we anticipate that population, and library patronage, will continue to grow.

Mission: *We are the gathering place that provides resources to enhance and transform lives in our remote communities.*

Vision: *To be a hub for education, diverse programs and community services that stimulate social and cultural engagement.*

Our Challenge: Our library is one of the few tiny, outdated public libraries remaining in Oregon. The cinder-block building was constructed half a century ago and does not meet ADA or Oregon Library standards. The lighting/heating/cooling systems are inefficient, and the walls are leaking. There is no designated staff/youth/child area. The two computer stations are in constant use, and one table is shared by all patrons. We are unable to host the community programs in the arts, sciences and humanities that other rural libraries receive regularly from organizations like OMSI and Oregon Humanities. The library-sponsored 50 activities that were held last year had to be outdoors in warm weather.

Our Plan: We have been planning to build a new, modern, technology-equipped library since 2010. With support from the Ford Family Foundation, we completed six community planning charrettes and a feasibility study for the library. We worked at the county level to create a special library taxing district that was passed by a wide margin in 2012. Securing this permanent source of operational funding that is not subject to political whim allowed us to move forward with our plans for a new library. Working with Seder Architects, we determined that sharing space (particularly parking, ADA access, bathrooms, a meeting room) with the new city hall that is already funded would be most efficient. We have secured a prime location adjacent to our main downtown park for what we are calling the Maupin Civic Center. The library will occupy 50% of the Maupin Civic Center, with 29% allocated to shared space, and 21% to city hall.

The library and city hall will be connected via a shared atrium and common park-like setting out front, with wide tiered steps edging the lawn that will serve as a place for community gatherings and events. The new library will be 2,815 square feet with a designated area for children and teens, a computer workstation, and a study area. A 75-person community room for library programs and community events will also host city council meetings.

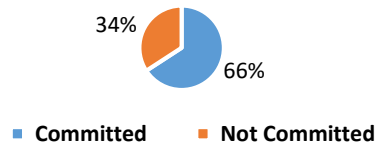
Our Supporters: The library portion of the capital costs is \$1,580,000, and over the last two years, local fundraising for the library has raised \$130,000 in cash contributions from over 400 individuals, families

and businesses, which is far-and-away the largest fundraising effort ever in South Wasco County. The city of Maupin was awarded \$1.5M by the 2018 Oregon State Legislature, \$600,000 of which is designated for the library. An anonymous foundation awarded \$200,000, which means we are 66% funded.

This project is a keystone in Maupin's efforts to attract new residents, businesses, retirees, and outdoor enthusiasts. We have conducted outreach in Spanish and English to find out what our existing residents are wanting from their library. We are looking ahead to the next hundred years and our design includes an unfinished second floor that can accommodate solar panels and allows for future expansion. In 2015 this project was designated as the top economic and community development project by the Wasco County Commissioners and the Wasco County Economic Development Commission, and it was key in our efforts to secure nearly \$500,000 in state and federal grants to bring ultra-high-speed fiber optic capacity to Maupin in 2017.

We need private and public contributions to bring this well-planned dream to fruition.

Campaign Goal \$1,580,000



Ford Family Foundation
\$250,000 16%

Collins Foundation
\$150,000 9%

Oregon Community Foundation
\$25,000 2%

Other Foundations
\$115,000 7%

Community Campaign (recieved)
\$130,000 8%

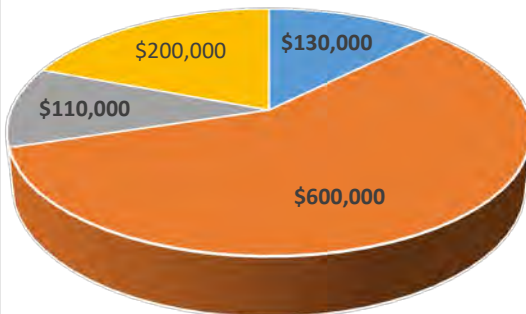
Sale of existing library (estimated)
\$110,000 7%

Anonymous secured by Frank Kay (committed)
\$200,000 13%

2018 State Legislative Award (committed)
\$600,000 38%

Committed Funds \$1,147,000

- Community Campaign
- 2018 State Legislature
- Sale of existing library
- Anonymous



Southern Wasco County Library Funding Needs as of 6.14.18

We Care Campaign! Deschutes Rim Clinic Foundation

Maupin, Oregon

White River Health District dba Deschutes Rim Health Clinic

WHO WE ARE: White River Health District is a nonprofit local government, formed in 2005 as a Special District of Oregon to provide medical services to South Wasco County, a rural area encompassing 2/3 of Wasco County. Deschutes Rim Health Clinic opened for business in Maupin in September 2007, providing medical and behavioral health services to the residents and as many as 80,000 seasonal visitors to our area. Our current provider is a Physician Assistant who has been caring full-time for approximately 2,600 patients a year for the past 11 years, with occasional part time help from her supervising physician and out-of-the area providers. This provider also took on the role of the District Manager in 2008 and has led the Clinic to become a Tier 3 Patient Centered Primary Care Home and was accepted as one of Oregon's CPC Plus Medicare Program Sites. Our 5-member Board of Directors are all volunteer community members.

OUR MISSION: We Care. Our community based health center partners with you for your health and well-being, regardless of your ability to pay.

OUR VISION: We will provide recognized, optimal resources for comprehensive healthcare in South Wasco County.

PROJECT SCOPE: The "We Care Campaign!" has a capital campaign goal of \$2,000,000. Deschutes Rim Clinic plans supplement capacity at our aging 2,400 sq ft modular building, which is unsuitable for expansion, by adding an adjacent, larger wood frame building. Our current building is too small to support additional staff for our ever-increasing patient population.

OUR CHALLENGE: We need more physical space to accommodate more providers so that we can continue to care for the residents and visitors of South Wasco County. Over the past year we have seen an unprecedented steady increase of 1-3 new patients a day, and our single provider is scheduled 3-4 weeks out for immediate care need appointments. Our current population is about 35% Medicare, 30% Medicaid, 25% Commercial, and the remaining 10% are either under-insured or un-insured.

Currently our front office does not offer privacy for patient discussions, our lab doubles as storage space, and we lack arctic entries for patient comfort and cost savings to our significant electric bill. Staff do not have a separate kitchen and break area, and we lack meeting space for board meetings, which are currently held in our waiting room.

In 2016 Maupin was identified as an "Area of Unmet Health Care Need in Rural Oregon" by the Oregon Office of Rural Health, particularly due to the travel time to the nearest hospital and above average hospitalization for preventable conditions. Our service area is federally recognized as having a shortage of health care providers and as lacking the resources to meet resident medical needs. In addition, over 95% of the students in our school district qualify for free and reduced lunch due to our high poverty rate.

OUR SOLUTION: Our goal is build an adjacent building so we have capacity to increase our primary care services to two full-time providers, increase our behavioral health services to full-time, and offer full-time dental services. The new building will allow us to have five exam rooms (currently have two); add a full procedure room for urgent care; add a private office for full-time behavioral health services; and have two dental operatories.

WHERE WE ARE NOW: We have formed a 501(3)c foundation to assist with tax deductible donations. Westby Associates, Inc. has been conducting a feasibility study since January 2017 to help us identify community philanthropic support. As of September 2017, over 60 completed interviews affirmed cash and in-kind support of up to \$1,263,644, which includes \$1,000,000 secured in 2017 from the State of Oregon and \$86,600 of secured individual support. The building site is deeded to the Health District and is valued at \$146,000. Our floor plan has been a combined effort of staff over the past three years, with architectural and engineering support from Pinnacle Architecture and Banton Engineering.

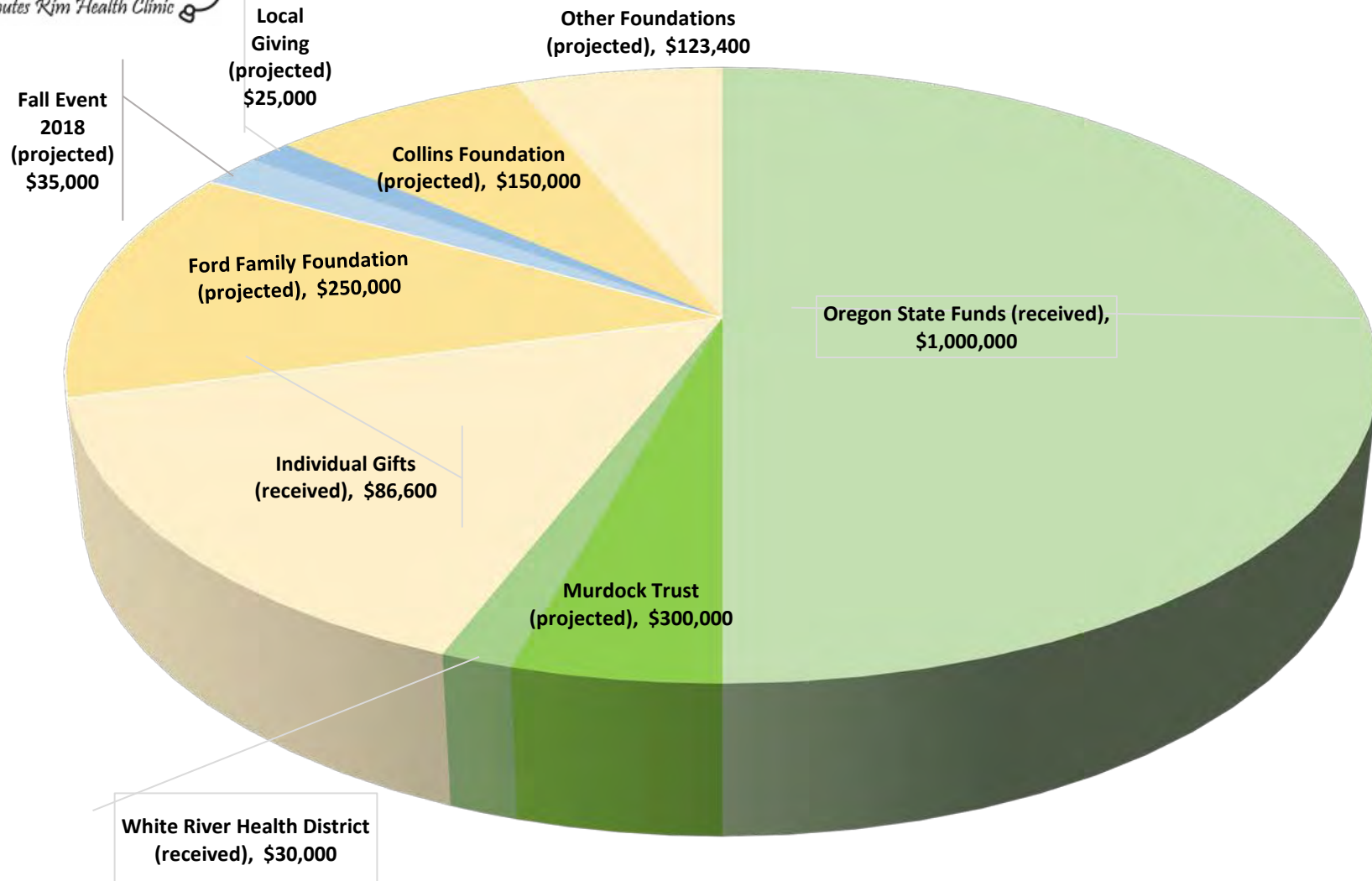
This project is key part of a community renaissance in Maupin, with a Main Street beautification project recently completed, and a new Civic Center/Library and fiber optic upgrade which was awarded a \$1,500,000 investment by the 2018 Oregon Legislature.

PROJECT DIRECTOR: Sharon Denison DeHart, PA-C /District Manager: 541-705-7610,
sharondehart@deschutesrimclinic.org





**Deschutes Rim Clinic Foundation
"We Care" Capital Campaign
Funding Status as of 6/14/2018
Campaign Goal: \$2,000,000**





AGENDA ITEM

Budget Adjustment

[STAFF MEMO](#)

[RESOLUTION 18-013](#)

[MOTION LANGUAGE](#)



6/20/18

To: Board of County Commissioners
CC: Tyler Stone – County Administrator
From: Mike Middleton – Finance Director
Re: End of Year budget Changes/Cleanup

This memo addresses several changes to the FY18 budget I am recommending. Two are just cleanup due prior Budget Adjustments and the last is a transfer from the General Fund to Reserve Funds.

The budgeted resources must equal the budgeted requirements. In the fiscal year, two budget changes were done that did not keep the balance between resources and requirements.

In Resolution 17-009 an adjustment was made for the District Attorney's Office for the VOCA Basic and Expansion increase. In this adjustment, a portion of the FY17 amount received had not been spent and was in the FY18 Fund Balance. The plan was to spend it. For this reason, the expense appropriation increased \$38,027 but the new revenue only increased \$35,999. The difference of \$3,028 is a planned use of fund balance. However, that portion of the entry was not made so the budget for requirements now exceeds the budget for resources. This entry should have decreased the General Fund Contingency as this was an intentional use of Fund Balance. The adjustment here is a required part of Resolution 17-009 but was not spelled out – this is to spell it out.

In Resolution 18-001 an adjustment was made to the 911 Communications Fund and the 911 Reserve Fund. The Beginning Fund Balance budget was understated and this was corrected. However, this entry also set up a transfer from the 911 Reserve Fund to the 911 Communications Fund. This transfer was due to a partner agency being unable to meet their budgeted share. The entry should have also decreased the expected revenue from the partner agency for the 911 Communications Fund. Additionally on the 911 Reserve Fund adjustment overstated the increase for capital expenditures by the amount set up to transfer to the 911 Communications Fund. The adjustment here is a required part of Resolution 18-001 but was not spelled out – this is to spell it out.

Additionally, Current Property Taxes have already exceeded the budgeted amount by \$294,480 as of the end of May. Based on this amount and projections for June, I recommend setting the total transfer to

\$210,000 to the General Operating Reserve Fund. This will also require an increase to the Property Tax revenue, transfer in on the reserve fund and increasing the appropriation for the reserve fund.

Fund	Account	Account Type	Amount
General Fund	Contingency	Expense	(3,028)
911 Communications	Contract Rev – The Dalles	Revenue	(62,042)
911 Reserve	Capital Expenditures	Expense	(62,042)
General Fund	Transfer-Out	Expense	230,000
General Fund	Property Tax Revenue	Revenue	230,000
General Operating Reserve	Transfer-In	Revenue	230,000
General Operating Reserve	Operating Reserve	Expense	230,000

The attached recommended Resolution will balance the prior budget adjustments.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF INCREASING APPROPRIATIONS AND ADDITIONAL REVENUE WITHIN A FUND

RESOLUTION #18-013

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That prior budget changes with resolutions 17-009 and 18-001 where incomplete in that requirements must match resources; and

IT FURTHER APPEARING TO THE BOARD: Resolution 17-009 intended to use fund balance which is setting in Contingency; and

IT FURTHER APPEARING TO THE BOARD: Resolution 18-001 should have decreased the revenue being replace by the transfer in; and

IT FURTHER APPEARING TO THE BOARD: Property Tax revenue is above the budgeted amount; and

IT FURTHER APPEARING TO THE BOARD: Placing the additional funds in the General Operating Reserve increase the reserve for future use; and

NOW, THEREFORE, IT IS HEREBY RESOLVED: That \$3,028 in General Fund expense (Contingency) decrease in the budget in relation to Resolution 17-009; and \$62,042 decrease in 911 Communications Revenue with a corresponding \$62,042 decrease to 911 Capital Expenditures in relation to Resolution 18-001. Further, increasing the General Fund revenue (Property Tax) and expense (Transfer Out) by \$230,000 with offsetting increases to the

RESOLUTION 18-013: Budget Adjustment

General Operating Reserve Fund revenue (Transfers In) and expense (Operating Reserve). The fiscal year 2017-18 budget is hereby amended as follows:

Fund	Classification	Increase/Decrease
101	General Fund (Contingency)	\$3,028 Decrease
220	911 Communications (Revenue)	\$62,042 Decrease
321	911 Reserve (Capital Expenditure)	\$62,042 Decrease
101	General Fund (Property Tax)	\$230,000 Increase
101	General Fund (Transfer-Out)	\$230,000 Increase
327	General Operating Reserve (Transfer-In)	\$230,000 Increase
327	General Operating Reserve (Operating Reserve)	\$230,000 Increase

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

Kristen Campbell, County Counsel

WASCO COUNTY BOARD OF COMMISSIONERS:

Steve D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Budget Adjustment Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

BUDGET ADJUSTMENT MOTION: I move to approve Resolution 18-013 increasing appropriations and additional revenue within the General Fund.



AGENDA ITEM

Auditor Proposal

[STAFF MEMO](#)

[PAULEY ROGERS AUDIT PROPOSAL](#)

[MOTION LANGUAGE](#)



6/20/18

To: Board of County Commissioners
CC: Tyler Stone – County Administrator
From: Mike Middleton – Finance Director
Re: Auditor Proposals for fiscal year 2018 audit

The audit for fiscal year 2019 will not be done by the prior auditors. When this was determined, we sought proposals from other firms. The timeline is tight as accounting firms have built most of their schedules for the next audit cycle.

The timing almost makes the procurement an emergency, but definitely puts a sense of urgency to the selection of a firm.

Pursuant to the authority under ORS 279A.070 informal solicitations were requested and we received two responses back. Both proposals are attached.

In evaluating the proposals, both are fully qualified and either would do an excellent job. The only difference was in price and timing. Pauly, Rogers and Co., P.C. proposed a total not to exceed price of \$49,000 and to be able to complete the report by 12/31/18. Merina & Company, LLP proposed a total not to exceed price of \$67,500 and a completion date of 1/31/19 for the first year but moving to a 12/31 date in future periods. The hourly rate for Pauly, Rogers and Co., P.C. for additional time is also between 5% - 20% less depending on which position. Based on price and timing, I believe moving forward with the Pauly, Rogers and Co., P.C. proposal is in the best interest of the County.

A contract will be created based on the proposal. I am requesting the Board of Commissioners allow the selection of Pauly, Rogers and Co. P.C. as our audit firm going forward and allow Tyler to sign a contract for the service after it has been reviewed by legal.

**PROPOSAL TO PROVIDE
AUDIT SERVICES
FOR
WASCO COUNTY
MAY 25, 2018**



Prepared by

**MERINA
& COMPANY, LLP**

Certified Public Accountants and Consultants

Contact: Tonya Moffitt, Managing Partner
tmoffitt@merinacpas.com

5499 Amy Street
West Linn, OR 97068-1707
(503) 723-0300
www.merinacpas.com

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May 25, 2018

Wasco County
511 Washington Street, Suite 207
The Dalles, OR 97058

Merina & Company, LLP (MCO) is pleased to present this proposal to provide audit services for Wasco County and component units Wasco County Library Service District and Wasco County Extension Office and 4H, herein collectively referred to as the "County." The audit(s) will be performed in accordance with auditing standards generally accepted in the United States, *Government Auditing Standards* issued by the Comptroller General of the United States, and Minimum Standards for Audits of Oregon Municipal Corporations. A single audit in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), will be performed on the County's primary government when federal expenditures exceed the Single Audit prescribed threshold. We will demonstrate in this proposal that we have the experience and qualifications to provide these services in a competent and cost effective manner.

We believe MCO is the best firm for the County because we have a long history performing audits of state and local governments. This provides you with an audit team who has an in-depth knowledge of the problems, issues, and challenges faced by governmental entities such as Wasco County. The individuals to be assigned to the audit of the County have direct experience and qualifications relating to municipal auditing. We make every effort to keep the same staff on the engagement.

Our proposal will demonstrate we have recent experience with the audit requirements of the County, understand the environment in which it operates, and have developed a proven work plan that will achieve the scope of the engagement. The work plan is designed to perform the audit efficiently, without sacrificing quality, and result in starting and completing the audit within the deadlines established. We affirm that MCO and all partners and managers named in this proposal are:

- Duly licensed by the Oregon Board of Accountancy to practice as Certified Public Accountants
- Licensed Municipal Auditors
- Meet the independence requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States
- Certified Women Business Enterprise with the State of Oregon

We appreciate the opportunity to propose on this engagement. This proposal is a firm and irrevocable offer open for 90 days. Tonya Moffitt, CPA, Managing Partner, who is authorized to represent MCO and to bind the firm in a contract, signs this proposal.

Sincerely,



Tonya Moffitt, CPA
Managing Partner
Merina & Company, LLP
Certified Public Accountants and Consultants

**Proposal to Provide Audit Services for
Wasco County
May 25, 2018**



Firm Qualifications and Experience

Merina & Company, LLP (MCO) is a diverse local accounting and consulting firm located in West Linn, Oregon and from where this engagement will be administered. Our firm is committed to and specializes in providing governmental entities with independent and accurate auditing and assurance services.

MCO is a certified Women Business Enterprise with the State of Oregon. At MCO we put our clients first. We believe providing quality customer service leads to a better audit. We work to create a trusting relationship with open communication. We strive to meet the audit requirements of your organization in a timely manner and at a reasonable cost. Our audits are tailored to your requirements and our deliverables will be efficiently prepared, on-time, and of the highest quality.

We will be available to you on a year round basis. Our policy is to not charge for occasional calls on accounting, budgeting, new accounting and Governmental Accounting Standards Board pronouncements, or other matters in the normal course of business. In fact, we encourage you to call us so potential future problems can be avoided. We make it a point to establish a trusting professional relationship with you so you feel comfortable calling when you have questions or concerns.

In addition, MCO practices an open door policy between staff and management. We place just as much value in our relationships with our employees as we do with our clients. We strongly support and encourage our employees to practice a proper work-life balance resulting in employees who are dedicated to our company and to you.

MCO is licensed to practice accounting in the State of Oregon, Washington and Hawaii. We are a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Oregon State Society of Certified Public Accountants
- Government Finance Officers Association
- Oregon Government Finance Officers Association
- American Institute of Certified Public Accountants Governmental Audit Quality Center

Municipal Experience

We have performed audits and provided other services for a wide range of governmental entities, from small municipalities with few resources, to large agencies that face heavy workloads and complicated compliance requirements. Services provided have included auditing government financial statements, compliance single audits, evaluating the internal controls structure, assessing control risk, performing tests of controls, and testing compliance with applicable laws and regulations. From this experience, we have created extensive standardized work programs, procedures, and clear reporting templates that allow us to work efficiently to get the job done. We also offer other services including a variety of agreed upon procedures such as transient room tax audits, energy incentive program cost certifications (formerly business energy tax credits), rate consulting, and franchise fee setting. We have taken the time to focus on these categories of service to be able to respond quickly and efficiently to our governmental clients.

**MERINA
& COMPANY, LLP**

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**Proposal to Provide Audit Services for
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Single Audit Experience

We perform single audits for many of our clients every year. In the last five years we have audited nearly 60 different federal programs. This experience with federal programs has given us the ability and expertise to audit any federal program. We have performed single audits for cities, counties, school districts, state agencies, and state departments. Several of these engagements have been peer reviewed without any findings. In addition, we have also performed program specific audits of federal programs at the State level for the Oregon Secretary of State Audits Division.

We are up-to-date with the changes to the OMB's Uniform Guidance with regards to the single audit. The partner assigned to County's audit actively participated in responding to the proposed rules when released a few years ago and was the chair of the OSCPA's Uniform Grant Guidance Task Force. We can provide resources to assist County in compliance with the Uniform Guidance for the pre-award, post-award, and cost principles. Ms. Moffitt taught several classes on Applying the Uniform Guidance for Federal Awards in Your Single Audits and is scheduled to teach another class on Uniform Guidance in 2018.

Peer Review

The firm has participated in the American Institute of Certified Public Accountants Peer Review Program since its inception. We have undergone an external peer review every three years since that time and conduct internal quality reviews in each of the intervening two years for our audit assurance engagements, with our next external review occurring in July 2018. Every external review has resulted in an unqualified opinion or pass. In July of 2015 we received a peer review of *pass*. Under these peer review reporting standards, a *pass* is the highest rating a firm can achieve. These reviews have placed an emphasis on our municipal, compliance, and single audit practices and included governmental engagements. A copy of our most recent peer review is displayed on the following page. There were no findings as a result of the peer review.

Proposal to Provide Audit Services for
Wasco County
May 25, 2018



WALL & WALL, PC Certified Public Accountants

750 Central Avenue, Suite 102 • Coos Bay, OR 97420
541.269.1358 • FAX 541.269.0202

System Review Report

July 31, 2015

To the Partners of
Merina & Company, LLP
and the Peer Review Committee of the Oregon Society of CPA

We have reviewed the system of quality control for the auditing and accounting practice of Merina & Company, LLP (the firm) in effect for the year ended May 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Merina & Company, LLP in effect for the year ended May 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Merina & Company, LLP has received a peer review rating of *pass*.

Wall & Wall PC, CPAs

Wall & Wall, P.C., Certified Public Accountants

MERINA
& COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**Proposal to Provide Audit Services for
Wasco County
May 25, 2018**



References

MCO specializes in serving government entities ranging from small to large municipalities to state departments and agencies. The scope of work performed has included financial audits, single audits, compliance audits, urban renewal agencies and other component units, rate and fee consulting, room tax audits, energy incentive program cost certifications, and various other agreed-upon procedures.

While any of our clients can be contacted as a reference we have provided three that demonstrate our ability to serve governmental entities of various sizes and scopes.

<u>Name</u>	<u>Location</u>	<u>Contact</u>
City of McMinnville Marcia Baragary, Finance Director	230 NE Second Street McMinnville, OR 97128	503.434.2350 Marcia.Baragary@ci.mcminnville.or.us
City of Oregon City Wyatt Parno, Finance Director	625 Center Street Oregon City, OR 97045	503.496.1525 wparno@orc.city.org
City of The Dalles Julie Krueger, City Manager	313 Court Street The Dalles, OR 97058	541.296.5481 jkrueger@ci.the-dalles.or.us

Audit Team

Management Team

MCO provides a high level of management participation and hands-on involvement in all phases of the audit. During the course of the engagement and as well as the rest of the year the County can expect full access to the audit team including the engagement partner and manager. All work will be reviewed by the engagement partner or manager. Progress meetings will be held as needed or required. If we encounter any issues or findings they will be brought to management's attention right away.

In accordance with Statements of Quality Control Section 10, issued by the Auditing Standards Board of the AICPA, we have fully implemented the use of an engagement quality control reviewer. The purpose is to provide an objective evaluation of the significant judgments made and conclusions reached by the engagement team and that reports are appropriate for the circumstances. The engagement quality control reviewer will be a person or team of persons not involved in the audit who have the sufficient and appropriate experience and authority to perform the engagement quality control review.

Audit Team

We have selected the audit team for this engagement based on their experience and training in relation to the requirements of the County. We understand that an audit can either be a disruptive experience or an opportunity to bring to the County best practices we see in other audit clients. We are committed to providing our clients with competent services, professionally delivered. We have assigned an engagement partner and an audit manager to perform the audit. Additional staff accountants will be assigned as needed. Detailed resumes can be found in Appendix A.

**Proposal to Provide Audit Services for
Wasco County
May 25, 2018**



Engagement Partner

Tonya Moffitt, CPA (CPA License #11063; Municipal License #1392), is the managing partner at MCO and will be the engagement partner on this engagement. She received her Bachelor of Science in Accounting from Portland State University and then a Master of Science in Financial Analysis.

Ms. Moffitt has experience working with various municipalities with a focus on cities, special districts, and state agencies. She has been the engagement partner for MCO's audits of the City of West Linn, Linn County, City of McMinnville, City of The Dalles, City of Oregon City, City of Klamath Falls, City of Gresham, Clean Water Services (a component unit of Washington County), the Common School Fund of the Oregon Department of State Lands, and many others. She has also managed several federal compliance audits at the Oregon Secretary of State Audits Division. She is also responsible for training the new staff who assist in governmental and compliance audits.

She is a reviewer for the GFOA Certificate of Excellence in Financial Reporting Award program and has assisted several of our clients in their initial submission and retention of the award. Ms. Moffitt is also a Co-Chair of the Accounting Standards Review Committee for the Oregon Government Finance Officers Association, Chair of the OSCPA Government Strategic Committee, and the former Chair of the Oregon Board of Accountancy CPE Committee. She participates in the Oregon Society of Certified Public Accountants and Portland State University's Coaching Programs as a guide to students as they make the transition from college into the accounting profession. She served as Chair of the Board of Directors and is a current finance committee member for Forward Stride, a non-profit therapeutic equine program which provides, promotes, and supports quality therapeutic recreation services for children and adults.

The partner's involvement on the OGFOA's Accounting Standards Review Committee enables her to study in advance which pronouncements will affect our clients and respond to the regulatory agencies when they are exposure drafts. Ms. Moffitt was on a GASB 68 task force and created the example GASB 68 audit program, footnote, journal entries, and schedules that are available on the OGFOA and OSCPA's websites.

Ms. Moffitt focuses her continuing professional education in Oregon Budget Law, governmental accounting and auditing. She meets all Yellow Book continuing education requirements for in-charge auditors. Ms. Moffitt is the instructor for the OSCPA's Minimum Standards for Audits of Oregon Municipal Corporations/Oregon Local Budget Law class that is required for all Oregon Municipal Auditors.

Ms. Moffitt will be present during a portion of field work and will be responsible for:

- Development of the overall audit plan
- Determine the nature, timing, and scope of specific audit procedures
- Consultation with audit staff and management over important issues
- Review of audit work performed by the audit manager and selected other areas
- Quality of the audit and the audit reports
- Issuance of the audit reports
- Presentations to management and Board of County Commissioners

**Proposal to Provide Audit Services for
Wasco County
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Audit Manager

Danielle Groves, CPA, CFE (CPA License #12314; Municipal License #1487), is a Senior Manager with MCO and will lead the audit. She received her Bachelor of Arts in Business Administration, focusing in Accounting, and her Bachelor of Arts in Education from Oregon State University.

Ms. Groves has experience working with a variety of government entities with a focus on cities, school districts, and state agencies. She has been a lead auditor for the City of Tualatin, City of Wood Village, City of McMinnville, City of Cornelius, City of Tillamook, City of Astoria, City of Happy Valley, City of Gresham, Clean Water Services of Washington County, as well as others. She has also worked on federal compliance audits for the Oregon Secretary of State Audits Division.

Prior to joining MCO, Ms. Groves gained valuable audit experience as a Senior Associate in the Advisory practice with KPMG, LLP. She has over eight years of public accounting experience doing governmental audit, compliance work for an international Fortune 500 manufacturing company, performing Sarbanes-Oxley tests of controls and reviewing internal controls. Ms. Groves also performed compliance work for a large Northwest energy client.

Ms. Groves meets all Yellow Book continuing education requirements for in-charge auditors. Her areas of focus and continuing professional education include federal Single audits and financial audits of municipalities. Ms. Groves will be responsible for:

- Direct supervision of the audit team
- Review of audit work performed by the senior and selected other areas
- Execution of audit procedures in significant or difficult audit areas
- Quality of the audit and the audit reports
- Progress meetings with County management

Senior and Staff Accountants

Our senior and staff accountants are all CPA's or CPA candidates. They have prior experience auditing other MCO governmental clients, performing single audits, and testing compliance with Oregon Local Budget Law. Continuing education emphasizes governmental accounting and also Oregon requirements. As a result of our specialization in governmental auditing all of our staff have in-depth experience with municipal engagements. Responsibilities include but are not limited to:

- Execution of audit procedures such as internal controls testing, tests of detail, and compliance testing
- Preparation of financial statements and reports

Firm Foundation Membership

Merina & Company, LLP is proud to have been chosen to be a member of Firm Foundation, a national accounting firm association designed by accounting professionals for progressive CPA firms. As part of Firm Foundation, we have access to the resources, experience, and professional knowledge base of a national organization while still providing the level of service and attention that only a locally owned, independent accounting firm can offer.

**Proposal to Provide Audit Services for
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We accepted an invitation to become affiliated with this association because of our commitment to clients and our determination to stay on the cutting edge of developments affecting accounting and consulting firms. We maintain our name, autonomy and independence as a locally owned and responsive accounting firm responsible for our own client fee arrangements, our own delivery of services, and our own maintenance of client relationships.

Audit Approach

Work Plan and Schedule

MCO is committed to meeting all desired timelines and required deadlines. To do this we prefer to perform as many audit procedures as possible during the planning phase of the audit, including interim fieldwork. This includes documenting or updating our understanding of the financial system and internal controls, performing a preliminary analytical review, developing tests of controls and sampling plan, and performing a risk assessment, in order to develop our audit plan and procedures. MCO has specialized government auditing programs that are customized to each individual client during the planning of the audit. This practice will minimize disruption to County staff during final fieldwork and allow for quicker identification of any problem areas.

Should any unforeseen circumstances arise during the course of the audit, we will gain a clear understanding of the problem, assess the audit exposure, and identify possible solutions. If we believe there is a significant change in scope we will immediately present the situation to Management. We will not proceed with extra work unless agreed upon by both the County and MCO.

The audit approach for this engagement is presented in the form of a comprehensive work plan that we have developed to complete the engagement. The work plan is broken down by major audit activity and is presented below followed by our audit procedures methodology.

Audit Planning and Interim Fieldwork

Completion By:

Understanding the Entity and its Environment, Assessing Risk and Designing Audit Procedures, and Understanding and Testing Internal Controls

September 2018

- Consideration of firm and audit team independence
- Preliminary meetings held and schedule for 2018 audit
- Review predecessor auditors work papers
- Submit client document request list
- Review minutes
- Document an understanding of financial activities
- Document an understanding of electronic processing of transactions
- Document internal control over financial activities
- Evaluate internal controls
- Perform risk assessment
- Identify audit risk factors including misstatement due to fraud
- Compute financial statement materiality
- Perform preliminary analytical review
- Develop overall audit plan and programs
- Compliance Single Audit: Identify major programs and key compliance areas

**MERINA
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CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**Proposal to Provide Audit Services for
Wasco County
May 25, 2018**



Final Fieldwork

**November/December 2018
November in future years**

Audit of Significant Account Balances and Classes of Transactions

- Perform substantive audit procedures based on risk assessment
- Perform analytical procedures
- Compute final materiality
- Perform final analytical review
- Review compliance with Oregon Budget Law
- Test compliance with Oregon Minimum Standards
- Summarize unadjusted misstatements and passed journal entries, if any
- Evaluate results of audit procedures
- Provide adjusting entries and final trial balance, if any adjustments
- Progress meeting with Management

Compliance (Single) Audit

- Perform tests of compliance
- Accumulate potential questioned costs and findings
- Perform procedures on prior year audit findings, if any
- Determine if audit procedures and results are sufficient to support the opinion

Audit Wrap-up

**January 2019
December in future years**

- Review for subsequent events
- Obtain and evaluate attorney's letter(s)
- Review work papers
- Draft financial statements and disclosures
- Complete Disclosure Checklist
- Determine if audit evidence supports our opinion

Reports & Drafts

**January 2019
December in future years**

- Independent Auditor's Report
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting on an Audit of Financial Statements Performed in Accordance with *Oregon State Regulations*
- Independent Auditor's Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditor's Report on Compliance for Each Major Program, on Internal Control Over Compliance, and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
- Letter To Those Charged with Governance (AU-C 260)
- Management Letter (AU-C 265) and/or exit memo of recommendations, if necessary
- Obtain the responses to AU-C 265, if applicable
- Obtain Management Representation Letter

**MERINA
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CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**Proposal to Provide Audit Services for
Wasco County
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- Prepare Summary of Revenues and Expenses for submission to the Secretary of State Audits Division

Deliver Final Reports

**January 2019
December in future years**

Conduct Exit Conference

Mutually Agreeable Date

Audit Procedure Methodology

Analytical Procedures

We will perform preliminary analytical procedures during the planning phase of the audit. We will also perform substantive analytical tests in most key audit areas. Typically we compare current year balances to prior years and budget and investigate variances outside of the scope. The scope is determined by our assessment of materiality, internal control understanding, and expectations based on external information and knowledge of the County. For instance, an account balance with a large number of small items would lend itself to analytical procedures, whereas an account balance with a small number of large items would be detail tested. We will also perform predictive analytical tests and ratio analysis and determine whether actual balances are in line with our expectations.

Sampling

We use sampling throughout the audit process to obtain and evaluate audit evidence about a characteristic of the population in order to form a conclusion or determine if additional audit procedures are needed. Sampling is used extensively in testing of internal controls and compliance with applicable rules, regulations, and/or award requirements. Sample sizes will be determined during the planning phase of the audit and reassessed as necessary during interim and final fieldwork.

We may conduct the audit with the assistance of data extraction software. This software allows our audit teams to extract data and efficiently analyze the population. Automated applications that we typically utilize are sample planning and selection, statistical analysis data mining, identify sequence gaps, and identify duplicate transactions, vendors, and/or employees.

Testing for compliance is generally attribute sampling and is concerned with the rate of a characteristic rather than a dollar amount. Thus, it is appropriate for tests of compliance with laws and regulations in a Single Audit.

Documenting an Understanding of the Internal Control Structure

Our audit approach uses an understanding and evaluation of the system of internal controls. Depending on the circumstances and transaction cycle in question, we will use a combination of checklists, flowcharts, and a risk assessment matrix to document the system. The controls in each major transaction cycle will be identified and tested so that we may determine which controls can be relied upon. This will enable us make decisions about inherent risk and control risk and allow us to tailor an efficient audit program which may lead to reduced substantive testing.

We will determine the amount and sufficiency of the County's current level of internal controls documentation. Our approach is to then test the controls in that documentation, evaluate the operating effectiveness of the controls, and design appropriate audit procedures. We will use the County documentation of the controls. If more documentation of the various processes in the

Proposal to Provide Audit Services for Wasco County May 25, 2018



accounting cycles is determined to be needed to gain a better understanding of the County's controls, we can work with County personnel to develop the needed documentation.

Determining Laws and Regulations

We will familiarize and comply with the provisions of federal, state, and County statutes, local ordinances, charter, bond covenants, administrative code and orders, and rules and regulations that may pertain to work required in the engagement. We will review the County's Charter, By-laws, Ordinances, Minutes, and Resolutions, as well as make inquiries of County personnel to discover compliance requirements. Federal compliance requirements will be determined from Uniform Guidance and grant agreements. Other restrictions and covenants will be determined from prior year financial statements and reading leases, contracts, and bond indentures. We also perform compliance audits on a wide variety of federal award programs. We have developed audit programs that allow us to:

- Identify compliance requirements
- Prepare tests to measure compliance
- Evaluate compliance

MCO has created a custom audit program to test compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*. The results are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting on an Audit of Financial Statements Performed in Accordance with *Oregon State Regulations* included in the financial statements.

Understanding of County's Use of Electronic Data Processes

We will attain a general understanding of the computer system and the software used by the County. Our understanding will be documented in the form of checklists and related explanations that will enable us to assess the audit risk and tailor audit programs accordingly. We have found that gaining an understanding of the County's use of electronic data processes will not impose any more procedures for obtaining an understanding of computerized accounting systems than manual systems. The major differences are that the audit trail is sometimes more difficult to follow in computer systems and that there can be other considerations for obtaining a further understanding of computer controls if necessary.

New Accounting Pronouncements

Due to MCO's specialization in municipal audits we have significant experience implementing new accounting pronouncements. Our approach is to proactively help our clients understand and implement new accounting pronouncements that are applicable to them. The partner assigned to this engagement is a Co-Chair of the OGFOA's Accounting Standards Review Committee. The committee's primary responsibilities are to review, evaluate and prepare responses to GASB exposure drafts and to provide OGFOA members with information on accounting issues and developments. The partner's involvement on this committee enables her to study in advance which pronouncements will affect our clients. She is also the former chair of the Oregon Society of CPA's Uniform Guidance Task Force.

MCO takes a hands-on approach in helping our clients with new accounting pronouncements. We have offered free training classes on recently issued GASB pronouncements. We also send our clients governmental updates pertaining to significant changes in reporting requirements. We will be available

**Proposal to Provide Audit Services for
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to give guidance to County staff on various accounting and reporting questions throughout the year. When MCO learns about potential new pronouncements or changes to current pronouncements we will notify clients how these potential changes could affect their entity, so they can have an opportunity to respond to the OMB proposed rules or GASB preliminary views and exposure drafts.

Suggestions for Improving Internal Accounting Controls

We believe that communication is vital to a successful audit. Since MCO audits many local governments we are able to observe "best practices" other local governments have implemented and make recommendations accordingly. We make it a practice to offer these suggestions informally during the course of the audit by keeping the management team informed of our status and any observations, opinions, or comments we note. Any findings will be brought to management's attention right away.

Under the Clarified U.S. Auditing Standards Section (AU-C) 260 and 265 we are required to communicate certain internal control deficiencies and other audit communications to those charged with governance. Reportable items will be discussed with management and drafts will be provided for review and comment prior to final issuance. In addition a management letter will be issued to management to communicate other non-reportable observations and recommendations.

Use of County Personnel

It is our practice to work with County personnel whenever possible to minimize costs and improve efficiencies. We recognize that County personnel have their own full workloads and priorities. We will make every effort to keep our requests to a minimum and avoid disruptions.

However, we will expect County personnel to provide us with a trial balance, internal control documentation, reconciliations, and general ledger detail. We anticipate accounting personnel will be available to assist us in understanding your processes and locating documents, invoices, etc. needed for our testing. In the initial year of our audit, however, we will need to obtain copies of charters, loan agreements, leases, bonds indentures, etc. in order for us to build a permanent file. Obtaining these documents should not require a significant time commitment of County personnel. In total, assistance from County personnel should approximate time requirements similar to prior year audits.

Audit Fee

Proposed Fee

Based on our experience with audits of similar size and scope, we estimate a fair price for this engagement of \$67,500 for 2018:

\$55,000 for the Audit
\$5,000 for the Component Units and
\$7,500 for the Single Audit

This is a Not-To-Exceed fee and includes all incidental costs such as preparing all report copies, travel, subsistence, etc. If we are able to complete the project in less time, we will bill only for costs actually incurred.

**MERINA
& COMPANY, LLP**

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

**Proposal to Provide Audit Services for
Wasco County
May 25, 2018**



If there is a change in scope, inflation, or extraordinary situations arise that would require additional audit time, we would expect to be able to discuss this with management and arrive at a mutually agreeable adjustment to the basic fee. Also, if the federal program(s) for the single audit is significantly more complicated than expected we expect to discuss this with management and come to an agreed upon adjustment to the fee.

Additional Technical Assistance

Our policy is to not charge for occasional calls on accounting, budgeting, or other matters in the normal course of business. In fact, we encourage our clients to call us so potential future problems can be avoided. We make it a point to establish a close professional relationship with our clients so they will feel comfortable calling when they have questions.

From time-to-time an audit client requests that we prepare special reports or broaden the scope of our audit for a variety of reasons. Our approach is to define the scope of the request in as much detail as possible, evaluate whether the requested services maintains our independence from the County, determine an approach to accomplish the request, estimate the level of professional expertise involved, and estimate the cost. We then meet with the client to explain the approach and cost. During this phase, the client may alter the scope or suggest alternative approaches. We do not begin work until a negotiated scope and fee estimate is agreed upon. Hourly rates by position follow below:

Position	Hourly Rate
Partner	\$ 200
Manager	150
Senior Accountant	125
Staff Accountant	100

Appendix A

Resumes

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Tonya M. Moffitt, CPA

Managing Partner

Profile

Ms. Moffitt is a Partner of Merina & Company. Ms. Moffitt specializes in and has extensive experience performing and managing governmental audits. She is the former Chair of the Oregon Board of Accountancy CPE Committee, Co-chair of the Accounting Standards and Review Committee for the Oregon Government Finance Officers Association (OGFOA), as well as a reviewer for the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting awards program. Ms. Moffitt teaches various governmental classes for the AICPA, OGFOA, and OSCP.

Ms. Moffitt is responsible for training new staff who assist in governmental and compliance audits and supervising managers, seniors, entry level staff and interns. Ms. Moffitt created the firm's financial statement template, GASB 68 template, and is currently in charge of training numerous clients to use the template for financial statement preparation.

Specialization

Accounting and auditing for municipalities with a focus on Cities, Special Districts, and State Agencies or Commissions, performing Financial Audits, Compliance Audits, and Performance Audits.

Licensing

OR CPA License No. 11063

OR Municipal License No. 1392

WA License No. 37459

HI CPA License No. 4886

Education

Master of Science in Financial Analysis – Portland State University

Bachelor of Science in Accounting – Portland State University

Continuing professional education focused on governmental accounting and *Government Auditing Standards*, Uniform Guidance/Single Audits, and Oregon Budget Law and meets Yellow Book for in-charge auditors. Ms. Moffitt is the instructor for the OSCP's Minimum Standards for Audits of Oregon Municipal Corporations/Oregon Local Budget Law class that is required for all Oregon Municipal Auditors.

Engagement Clients

State of Hawaii	City of Happy Valley	City of Astoria
City of Klamath Falls	City of McMinnville	City of Cornelius
City of The Dalles	City of Sandy	City of Gladstone
City of West Linn	City of Tillamook	Woodburn Rural Fire District
City of Oregon City	Sunrise Water Authority	City of Gates
Common School Fund of the State of Oregon	Attorney General's Sexual Assault Task Force	Northwest Oregon Housing Authority

Significant Affiliations and Achievements

Oregon Board of Accountancy CPE Committee former Chair	American Institute of CPA's and Oregon Society of CPA's
Oregon Society of CPA's Governmental Accounting and Auditing Strategic Committee Chair	Forward Stride Equine Program Finance Committee Member and Prior Chair of the Board of Directors
Oregon Government Finance Officer Association Standard and Review Committee Co-chair	GFOA Certificate of Excellence in Financial Reporting Awards Program Reviewer
Oregon Society of CPA's Uniform Guidance Task Force former Chair	Oregon Government Finance Officers Association

Danielle M. Groves, CPA, CFE

Senior Manager

Profile

Ms. Groves is a Senior Manager for Merina & Company's governmental clients. Ms. Groves has worked in public accounting for seven years, and has experience performing governmental, compliance, and performance audits. Prior to joining Merina & Company, Ms. Groves gained valuable audit experience as a Senior Associate in the Advisory practice with KPMG, LLP performing compliance work with a focus on internal controls for an international Fortune 500 manufacturing company as well as a large Northwest energy client.

As Manager at Merina & Company, Ms. Groves is responsible for training new staff who assist on governmental, single, and compliance audits and supervising all staff and interns. She establishes scopes and methodologies and determines tests and procedures to be performed incorporating changes in accounting standards and fraud prevention and detection procedures. Ms. Groves has been the senior accountant and now manager on various municipal single, compliance, and financial audits and has performed all aspects of financial, Uniform Guidance single audits, and program specific audits.

Specialization

Accounting and auditing for municipalities with a focus on Financial and Single Audits, Federal Compliance Audits, Program Specific Audits, Internal Controls, and Rate Consulting for State Agencies, Cities, and Special Districts.

Licensing

CPA License No. 12314

Municipal License No.1487

Education

Bachelor of Arts in Business Administration (Accounting) – Oregon State University

Bachelor of Arts in Education – Oregon State University

Continuing professional education focused in governmental accounting, compliance, Yellow Book, and A-133 audits. Ms. Groves meets federal Yellow Book education requirements.

Engagement Clients

City of Salem	City of Tualatin	City of Gladstone
City of Adair Village	City of Wood Village	City of Sandy
City of Cornelius	City of Tillamook	City of Gates
City of Gresham	Oregon Secretary of State	Bunker Hill Sanitary District
City of Happy Valley	Clean Water Services	City of Astoria
City of The Dalles	Washington County	City of McMinnville

Significant Affiliations and Achievements

American Institute of CPA's

Oregon Society of CPA's

Association of Certified Fraud Examiners



Auditing Services Proposal
MAY 25, 2018

SUBMITTED BY



Pauly, Rogers and Co., P.C.
12700 SW 72nd Ave.
Tigard, OR 97223
(503) 620-2632
(503) 684-7523 FAX

Contact Person: Tara M. Kamp, CPA

TARAK@RASCPAS.COM

AUDITING SERVICES PROPOSAL

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TRANSMITTAL LETTER





PAULY, ROGERS, AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

May 25, 2018

Tyler Stone, Administrative Officer
Wasco County
511 Washington St Suite 101
The Dalles, OR 97058

Thank you for the opportunity to present our qualifications in order to serve as auditors for the Wasco County and its component units for the year ending June 30, 2018, 2019, and 2020. We believe this proposal provides all the information you will find necessary about our firm and its services. We also hope this proposal shows our enthusiasm and eagerness to be your auditors.

Pauly, Rogers and Co., P.C. has been proud to provide auditing services to many governmental clients since 1947. Our audits are conducted in accordance with generally accepted auditing standards (GAAS) and, when applicable, the US General Accounting Office's *Government Auditing Standards* (GAGAS). Should the County be subject to the Single Audit Act, the audit will be conducted in compliance with Federal Audit Requirements of the Single Audit Act Amendment of 1996 and the provisions of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (OMB Uniform Guidance). However, we believe an audit should not be a rote exercise. On the contrary, it should help our client develop and enhance the capabilities of their staff and help meet the problems of the future.

The purpose of our audit will be to determine whether the County's financial statements present fairly the financial position and results of operations in conformity with generally accepted accounting principles and to determine whether the County has complied with state and federal laws, regulations and other contractual provisions that may have a material effect on the audited financial statements.

In order to best serve you, our audit provides:

- ❖ A complete understanding of the work to be performed. We are available throughout the year and are available to answer questions. We will ensure that you are apprised of requirements, standards, and rulings that impact financial accounting and reporting, and related compliance. Including, an entrance conference, progress conference(s) as considered necessary and exit conference.
- ❖ A large audit staff to handle all of your needs including, significant Partner time and very seasoned staff. The Partner will supervise all fieldwork, planning and review of the audit.
- ❖ Review of internal financial statements as well as documentation of your internal controls structure and major business practices. Letters of communication with the governing body and communication of internal control matters for management, which provide our suggestions for improvement in your systems and detailed explanations of upcoming accounting and auditing pronouncements that are relative to you.

- ❖ A written report on the internal control structure communicating any significant deficiencies to management and communicating our recommendations for enhancing internal controls and improving operational efficiency, if necessary. Copies of all adjusted working trial balances and adjusting journal entries, if any, at the conclusion of the audit.
- ❖ Delivery of audit reports in a timely fashion, as agreed upon. We understand the investment you make in the audit relationship in terms of dollars and time, and we are committed to providing value with every interaction.

We are currently serving many other governmental, not-for-profit entities in Oregon. We understand thoroughly the work to be done on these types of engagements; we have established excellent relationships with the Governing Bodies and Management of these entities, and we have consistently delivered audit reports on schedule. We are confident you will find our firm has the experience and ability to provide the excellent auditing and advisory services you require. **We want to be Wasco County's auditors!**

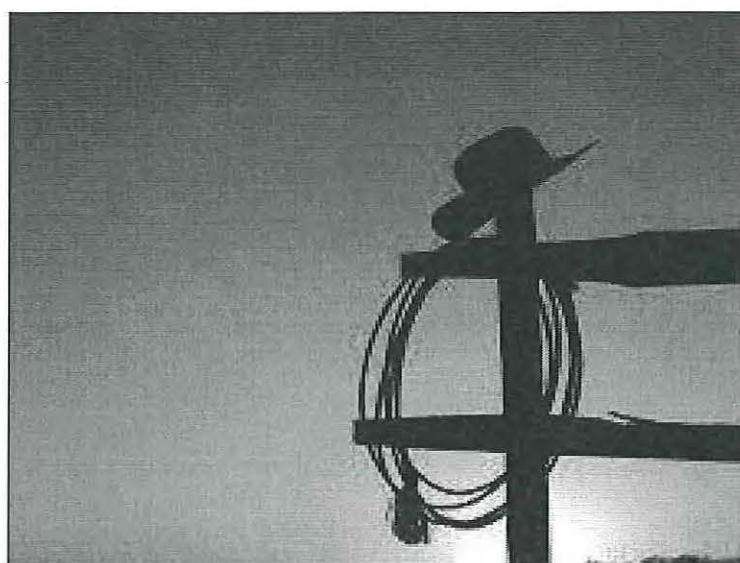
Tara M. Kamp, CPA, as signer of this letter, is authorized to make representations and to execute a personal services contract on behalf of the firm. We consider the terms of this proposal negotiable, and will enter into negotiations with Wasco County if there are minor items that should be worked out. This proposal is a firm and irrevocable offer for ninety (90) days from the date of submission on May 25, 2018. We may be reached at the address and the telephone number listed on page one (1) of this letter should you have any questions.

Very truly yours,



Tara M. Kamp, Engagement Partner
PAULY, ROGERS AND CO., P.C.

EXPERIENCE AND OTHER QUALIFICATIONS



Location and Key Staff Members

Pauly, Rogers and Co., P.C. is located at 12700 SW 72nd Avenue in Tigard, Oregon.

Name	Title
Tara Kamp, CPA	Engagement Partner
Roy R. Rogers, CPA	Managing Partner
Kenny Allen, CPA, CFE	Concurring Partner
Lanae Phelps	Compliance Manager
Kady Strode	Senior Manager
Dustin Geddes	Senior Manager

Current and Recent Audit Clients

This data shall not be disclosed outside Wasco County or be duplicated, used or disclosed in whole or in part for any purposes other than to evaluate the proposals provided, that if a contract is awarded to us as a result of or in connection with the submission of such information, the County shall have the right to duplicate, use or disclose this information to the extent provided in the contract. This restriction does not limit the County's right to use information contained herein if it is obtained from another source.

Services	Client	Primary Contact and Title	Address	Telephone Number	Years Served
Audit	Linn County	Dave Alderman, County Accountant	PO Box 100 Albany, OR 97321	(541) 967-3806	4+
Audit	City of Hood River	Will Norris, Finance Director	211 Second Street Hood River, OR 97031	(541) 387-5289	5+
Audit	Port of Hood River	Fred Kowell, Chief Financial Officer	1000 E. Port Marina Drive Hood River, OR 97031	(541) 386-1645	5+
Audit	Hood River County School District	Saundra Buchanan, Chief Financial Officer	1011 Eugene Street Hood River, OR 97031	(541) 387-5010	4
Audit	Hood River County	Sandi, Borowy	601 State Street Hood River, OR 97031	(541) 387-6824	5+

This is only a partial list of audit clients that have similar needs. Since we serve over **150** total engagements in the state of Oregon we did not include them all. Please contact us if you would like additional listings of our clients.

Clients with Additional Services

Audit Client	Services Performed	Years Served
City of Troutdale	Agreed-Upon Procedures	11
Newberg School District	Student Activity Funds	6
Parkrose School District	Student Activity Funds	13

Expertise Outside Traditional Audit Functions

Our firm prides itself on being an expert in the industry of accounting and auditing. We understand the industry and the operations beyond financial reporting. As a result of our experience, we have been asked by many of our clients to perform agreed-upon procedures engagements for circumstances which fall outside the scope of the financial audit. Examples of these engagements are listed below. We encourage all of our clients to tap into our extensive knowledge base whenever the need arises for a financial study to be performed.

Accounting and Taxation

- Payroll and income tax reviews
- Cost accounting and recovery systems
- Accounting seminars and presentations
- Accounting systems development
- Accounting policy manual development
- Review and application of State budget laws
- Comprehensive financial statement presentation and drafting

Management Advisory Services

- Efficiency studies
- Staff selection
- Analysis of Business Office staffing
- Development of various management information systems and schedules

Financial Management

- Business and financial plans
- Assistance in preparation of official statements covering sale of bonds
- Cash flow analysis
- Assistance in preparation of annual Moody's report for bond rating

Peer Review

Our firm underwent a peer review for the year ended April 2017, which included a review of specific government engagements. The reviewing Firm issued a review rating of pass. A copy of the report is included on the next page.



Report on the Firm's System of Quality Control

August 29, 2017

To the Shareholders of
Pauly, Rogers and Co., P.C.
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed the system of quality control for the auditing and accounting practice of Pauly, Rogers and Co., P.C. (the firm) in effect for the year ended April 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Phone 541 255 2888 Fax 541 345 3358
www.emeraldcpa.com

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Pauly, Rogers and Co., P.C. in effect for the year ended April 30, 2017 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Pauly, Rogers and Co., P.C. has received a peer review rating of *pass*.

Emerald CPA Group, LLP

Audit Team Time

Listed below is the time expected to be spent on the Wasco County's audit and the years of experience per staff member working on governmental audits. Resumes have been provided for key staff members involved in the audit, including their credentials and history with the firm, starting on the next page.

Name	Title	Percent of Time Spent on Audit	Years of Governmental Audit Experience
Tara Kamp, CPA	Engagement Partner	75%	12+
Kenny Allen, CPA, CFE	Concurring Partner	10%	18+
Lanae Phelps	Compliance Manager	30%	7+
Kady Strode	Senior Manager	100%	9+
Dustin Geddes	Senior Manager	100%	6+

Tara Kamp, CPA
Engagement Partner



Bachelor of Science
Portland State University

Continuing Professional
Education in Auditing
and Accounting

Licensed CPA in Oregon

Licensed Municipal Auditor
in Oregon

American Institute of
Certified Public Accountants

Oregon Society of
Certified Public Accountants

Past OSCP Education
Foundation Board
of Directors

Past Volunteer for the OSCP
Accounting and Auditing
Project Team

Oregon Municipal Finance
Officers Association

Past GFOA Special Review
Committee

Tara joined Pauly, Rogers and Co., P.C. after having graduated with honors from Portland State University with a Bachelor of Science in Business Administration with an emphasis in Accounting. Tara focuses solely on municipal auditing which has led her to become an expert in the field. She has been in a leadership position for more than 10 years at the Firm and has been involved in hundreds of municipal audits. During that time she has developed strong relationships with her audit clients as she goes to great lengths throughout the year to answer questions and help solve problems.

Management Skills and Experience

- GASB 34 implementation and continual compliance, including the set-up of government-wide trial balance and conversions from governmental fund financial statements to the full accrual statements
- GASB 45 implementation and advising clients on the need for actuarial valuations and footnote disclosures in accordance with Governmental Finance Officers Association (GFOA) standards
- GASB 54 implementation including providing one on one client training and tools to make the implementation process smooth
- Provided many client training sessions on various accounting and internal control related topics
- Previously a GFOA Technical Reviewer for the CAFR Program

Roy R. Rogers, CPA
Managing Partner



Bachelor of Science
Portland State University

Continuing Professional
Education in Auditing
and Accounting

Licensed CPA in Oregon

Licensed Municipal Auditor
in Oregon

American Institute of
Certified Public Accountants

Oregon Society of
Certified Public Accountants

Certified Government
Financial Manager

Certified Information
Technology Professional

Chartered Global
Management Accountant

OSCPA Past President

OSCPA Governmental
Accounting and Auditing
Committee- Chair

Oregon State Board of
Accountancy Peer
Review Committee – Past Chair

Tigard Chamber of
Commerce Past President

Tigard Rotary Past President

Roy R. Rogers is the Managing Partner of **Pauly, Rogers and Co., P.C.** The firm has grown from a staff of four to over 30 employees. He has extensive experience auditing local governments, as well as hundreds of not-for-profit entities. His work currently includes fieldwork, report preparation, planning, supervision and final reviews.

As the Engagement Partner, Roy will assist with the audit planning and the development of an audit program that will fulfill all professional standards. During the fieldwork and reporting phases, he will review all workpapers, documents and financial statements. He will also be available to the staff on difficult accounting and reporting issues.

Management Skills and Experience

Roy has been the Engagement Partner on numerous compliance and financial audits, as well as various consulting engagements. He has over 40 years of direct experience in accounting, auditing and consulting to audit clients. He manages the firm's engagements to document, evaluate and make recommendations for improvement in internal control systems.

Roy performs peer reviews for other firms, as well as risk assessments and internal control evaluations. He also speaks at state and international events on leadership and organizational excellence.

Professional Achievements

- Past AICPA Council and Committee member
- 1998 OSCP A Gold Medal Award
- Various board positions for OSCP A
- Oregon State Board of Accountancy Liaison
- Past Mayor of Tualatin
- Over 25 years of service with Washington county, serving on numerous boards and committees, including:
 - Enhanced Sheriff's Patrol Board
 - Budget Committee
 - Urban Road Maintenance Board
 - Coordinating Committee, handling County transportation issues

**Kenny Allen, CPA,
CFE**

Concurring Partner

Bachelor of Science
Portland State UniversityPost-Baccalaureate Degree
Portland State UniversityContinuing Professional
Education in Auditing
and Accounting

Licensed CPA in Oregon

Licensed Municipal Auditor
in Oregon

Certified Fraud Examiner

Oregon Society of
Certified Public AccountantsGFOA Special Review
Committee

Kenny Allen graduated from Portland State University with a Bachelor of Science degree in Administration of Justice and a Post-Baccalaureate degree in Accounting from Portland State University. He joined **Pauly, Rogers and Co., P.C.** after having worked two years as an auditor for the General Accounting Office (GAO). He was responsible for the auditing of on-site security for the Internal Revenue Service (IRS) Service Centers and Field Office. His experience with the GAO also included the internal control over the courier service that carried well over \$500 million dollars at times. Along with others, he audited the revenue cycle of the IRS, including review of all types of tax returns and revenue that came into the IRS.

With **Pauly, Rogers and Co., P.C.**, Kenny has been involved in hundreds of not-for-profit and municipal audits. He has been in a leadership position for over 15 years he's been with the firm. During that time he has successfully assisted his clients in implementing many new accounting and auditing standards. He prides himself on assisting his clients with obtaining and maintaining a high level of internal controls. He regularly attends continuing professional education courses to remain current with auditing standards.

Management Skills and Experience

Kenny has been the Engagement Partner on numerous audits at the state and local level. He has over ten years of direct experience in accounting, auditing and consulting to entities. An audit team leader for 15 years, Kenny brings strong customer service to our clients with his expertise.

Professional Achievements

- OSCP Member
- GFOA Technical Reviewer for the CAFR Program

Lanae Phelps
Compliance Manager



Bachelor of Arts
George Fox University

Continuing Professional
Education in Auditing
and Accounting

Lanae Phelps received Bachelor Degrees in both Accounting and Business Finance from George Fox University. Since joining **Pauly, Rogers and Co., P.C.**, she has been involved in hundreds of engagements. She has extensive audit and review experience, including all phases of the audit and review process. Lanae will review all facets of the audit, together with the planning and development of a program that will fulfill all professional standards and requirements applicable to the organization.

During the fieldwork and reporting phases, Lanae will assist with any difficult accounting and reporting issues, provide technical support for the engagement team, and assist the engagement team with implementing new auditing standards. She is very detail-oriented and spends significant time researching standards and regulations to ensure are in compliance with the proper rules and regulations. She will review the audit report and financial report after they have been prepared accurately. Lanae goes to great lengths to make herself available to the engagement staff and clients so she can answer questions and help solve problems and consult with client staff regarding any proposed transactions or changes in policies.

Management Skills and Experience

Lanae has worked on numerous audit engagements, as well as leading audit teams.

Kady Strode
Senior Manager



Bachelor of Science
Linfield College 2008

Double major in Accounting
and Psychology

Continuing Professional
Education in Auditing
and Accounting

Kady Strode received Bachelor Degrees in both Accounting and Psychology from Linfield College and began working at the firm upon graduating in 2008. Since joining **Pauly, Rogers and Co., P.C.**, she has been involved in hundreds of engagements, specializing in municipalities. She has extensive audit experience, including all phases of the audit and review process with additional expertise in single audits.

During the fieldwork and reporting phases, Kady will assist with any difficult accounting and reporting issues, participate in fieldwork, and provide technical support and knowledge for the engagement team. She prides herself on providing excellent customer service to her clients and makes their audit report a top priority. Kady goes to great lengths to make herself available to the clients so she can answer questions and help solve problems and consult with client staff regarding any proposed transactions or changes in policies.

Dustin Geddes
Senior Manager



Bachelor of Science
BYU–Hawaii

Continuing Professional
Education in Auditing
and Accounting

Rotary Youth Leadership
Awards Participant

Dustin Geddes graduated with honors from Brigham Young University—Hawaii with a Bachelor of Science degree in Accounting and a minor in Political Science. He joined ***Pauly, Rogers and Co., P.C.*** in 2011. Since then, he has been involved in a wide range of audit engagements, as well as review, compilation, and agreed-upon procedures engagements. He has considerable experience in all phases of the audit process. He strives to bring a high level of professional courtesy to all clients.

As a member of the audit team, Dustin will participate in fieldwork, as well as assisting with all other phases of the audit. He seeks to provide excellent communication with clients to answer questions, discuss processes, and provide expertise to address any difficult accounting and reporting issues.

Professional Development Program

All assigned staff have received a minimum of 24 hours of continuing education in accounting and auditing within the past year, and at least 40 hours within the past two years. Our firm employs a wide range of professional development resources available through the Oregon Society of Certified Public Accountants, the American Institute of Certified Public Accountants and local colleges and universities. This program offers diversity to staff members and allows the firm to acquire specialized knowledge in key areas such as accounting and auditing.

Seminars & Courses from the last three years

Name and Title	Class Name
Tara Kamp, CPA Engagement Partner	Advanced Fraud Techniques- CPAFRT Winter Governmental Auditing & Accounting Conference Application of COSO for Smaller Companies- CPAPCO Single Audits of Governmental Entities Audits of State & Local Governments-CLGVT2 Overview of Governmental Accounting-CPGOVO GAAS Guide: Internal Control-CPGGIC Advanced Fraud Techniques- CPAFRT Presenter - Financial Statements Preparation Presenter - Single Audit Update Presenter - Auditing Processes & Procedures Presenter - Financial Statements Quaility Control, IT, Future Accounting & Auditing, GASB 73, 74, 75 ,& 77, Common Workpaper Mistakes, Auditing iVisions and Single Audits
Lanae Phelps Compliance Manager	OSCPA Performing Single Audits in 2015 & Beyond Single Audit, GASB 68, Peer Review Issues, Student Body Funds & Workpaper Review Audit Sampling Auditing Developments-CLQIAA Practice Issues: Compilation & Review Update Including SSARS No. 21- CLQJAA GAO Standards: Yellow Book- CLYELB Internal Controls: Theory & Practice Audit Procedures Surgent Performing Single Audits in 2015 & Beyond Quaility Control, IT, Future Accounting & Auditing, GASB 73, 74, 75 ,& 77, Common Workpaper Mistakes, Auditing iVisions and Single Audits Advanced Fraud Techniques- CPAFRT Audits of States, Local Governments & Non-Profit Organizations-CLENTB Clarity Project: Significant Changes to Auditing Standards- CLCLAR

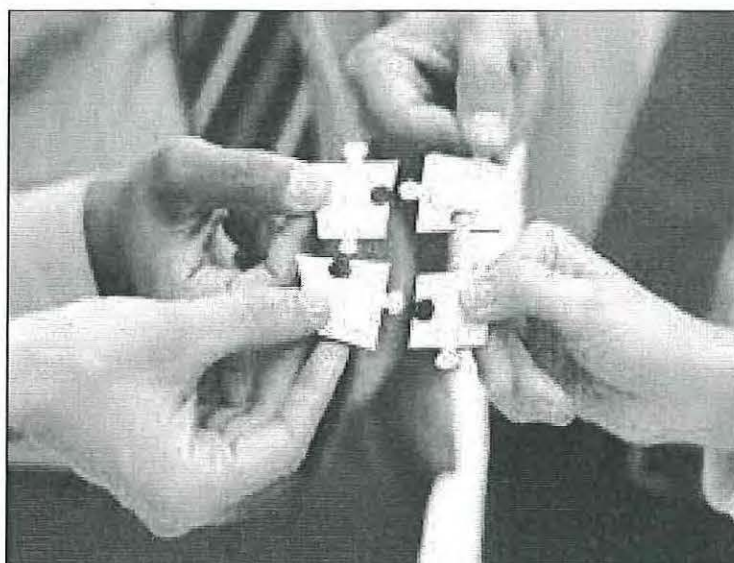
Use of Sub-contractors

Pauly, Rogers and Co., P.C. will not be using any sub-contractors on this engagement.

Independence

All members of the firm are independent of Wasco County as defined by generally accepted accounting standards, as required by the rules of conduct of the AICPA. We require all staff members to make annual independence representations, which are kept on file in our office.

AUDIT APPROACH



Staffing Plan

The audit team is organized as described on page 8. The Engagement Partner, Tara Kamp, and Compliance Manager, Lanae Phelps, will meet to discuss planning and timelines for the audit. Tara will be the primary contact and point-person for the audit, and will spend some time on-site. Tara will lead the team of staff accountants for the majority of the on-site time. Tara will conduct the exit conference and work in conjunction with the staff accountants to finalize the audit after final fieldwork has been completed. Lanae will review the audit file for compliance with GAGAS and the final draft of the CAFR for fair presentation and compliance with GFOA standards.

Approach to the Engagement

Annually, our firm develops and updates audit programs for all of our audit clients. This process involves the firm's Partners and Managers, and is designed to develop programs that meet all professional standards of the American Institute of Certified Public Accountants and the *Minimum Standards for Audits of Oregon Municipal Corporations*. At this time, Tara Kamp would contact Wasco County's personnel to discuss areas of emphasis, timing of fieldwork and reporting or other ways our firm can better meet the needs of the County.

Extent of Analytical Procedures and Sampling

The substantive testing will include independent confirmations where practical and needed, or examination of subsequent activity, when efficient. Our procedures will include testing the reconciliation of Wasco County's property tax receipts, confirmation of revenues received from the State of Oregon and confirmation of any other significant grants or revenues. Tests of expenditures will include sampling of both accounts payable and payroll cycles to ensure adequate coverage. Sample sizes and statistical methodologies will be chosen and differ depending on the risk, activity, and strengths and weaknesses of an audit area. On certain accounts we will perform detailed analytic work that would entail predicting the ending account balance and comparing that with the actual balances, and then determining if the difference is reasonable. If not, we would perform additional tests on that account. We will also perform detailed substantive tests on all other significant balance sheet and income statement accounts.

We would complete the grant compliance review during this phase. Our program guides will be completed and conclusions documented relating to the assertions implicit in grant compliance and financial reporting.

Understanding Wasco County's Internal Controls

During interim work, we perform a review of the accounting records in use and conduct an evaluation of internal control as required by generally accepted auditing standards and, when applicable, *Government Auditing Standards*. Our process of gaining an understanding of internal control entails interviewing various accounting staff to develop written walkthrough documents that highlight key controls and control weakness, filling out control checklists, as well as discussions with supervisory staff on areas where controls may be lacking. Any deficiencies encountered in the accounting records or internal control, together with our recommendations, will be discussed with Management at that time. This procedure may permit implementation of corrective action prior to issuance of the audit report and management letter. The work to be performed would include documentation of our understanding of the County's system of internal accounting controls, initial testing of the accounts payable controls and payroll controls, and initial testing of management's reconciliation procedures for higher risk balance sheet accounts such as cash and investments. Our audit procedures will be developed to target risks identified during our risk assessment of all account balances and transaction classes.

Understanding Wasco County's Operations

Tara M. Kamp has worked with Wasco County for the last five years and is familiar with the County's Operations, accounting software, and processes.

Review of Laws and Regulations

We can document Wasco County's compliance with many of the laws and regulations applicable to an audit of Generally Accepted Accounting Principles, Oregon Municipal Audit Law and related administrative rules, and Federal, State and Other Agency rules and regulations related to expenditures of Federal Awards. Review of GAAP items such as proper reporting and treatment, OMS standards of budget laws, insurance, and Average Daily Attendance reports, as well as Single Audit items such as allowable cost, Davis-Bacon Act and procurement procedures. Any problems encountered during our interim tests will be discussed with the Management at the conclusion of our on-site interim fieldwork.

Since the County will need an audit in accordance with the Single Audit Act, we would begin our study and evaluation of the internal control system governing the federal financial assistance programs and begin to assess control risk. This is performed using checklists and procedures developed through years of experience and the most current authoritative guidance. We will also thoroughly research the federal grants selected and use all the Uniform Guidance and compliance supplements for all areas that we test. Samples are taken and tests performed to ensure processing of data in accordance with prescribed policies and procedures and good management practices. All samples will be the product of "random" sampling, and sample sizes are in accordance with GAO's government auditing standards requirements and will be large enough to assess the control risk at the low level.

Proposed Segmentation of the Engagement

To help provide timely audit reports, we normally perform interim work during a mutually agreeable time within the last several months of your fiscal year. We will send an "Audit Itinerary" early in the fiscal year which includes your audit team contact information as well as interim and final audit preparation lists. We encourage the use of our secure electronic delivering system, "ShareFile", which is very similar to Dropbox, in that it is any easy and convenient way to send and receive information much more securely than email. This new system enables us to receive information as it becomes available and will help in making the audit more efficient.

In conjunction with Wasco County's personnel, we will schedule a period of time to complete the final work at County. The audit team would usually consist of two to three accountants. During this time, we will complete our testing of the internal control system and begin substantive testing of the County's accounts.

Once we get a copy of the final general ledger we will perform an initial analytic review that will highlight areas where there may be significant changes from prior years. We will then determine if these changes are reasonable and this will dictate the level of risk and testing to be applied to each area of the audit.

The reporting phase of the engagement will be initiated in the field and completed in our office after completion of on-site fieldwork. The reporting phase would be handled by Tara. This phase of the audit will include completion of our audit files, analysis and comparisons, as well as a detailed review of **all sections** of the financial statements.

The review component of the audit includes a review of all workpapers, documents and the financial reports. The Concurring Partner also performs a technical review of the financial statements and

reviews the workpapers for completeness. The Concurring Partner also reviews any important accounting issues, the communication of internal control matters and communication with the governing body, if applicable, and the attorney letter.

Disciplinary Action

There are no current & pending actions against the Firm, its partner's or any staff members, for the past three years.

There also has not been any settled litigation or any current or threatened litigation during the past three years.

Company Insurance

We certify that we will, at our own expense, maintain in a form and with companies satisfactory to Wasco County the following coverage:

1. Worker's Compensation insurance to meet fully the requirements of Oregon Worker's Compensation laws applicable in connection with the death, disability or injury of Auditor's officers, agents, servants or employees arising directly or indirectly out of the performance of this contract, with a waiver of subrogation in favor of Wasco County.
2. Employers' Liability Insurance with Limits of not less than one million dollars (\$1,000,000) each accident, one million dollars (\$1,000,000) policy limit for disease, and one million dollars (\$1,000,000) each employee for disease.
3. Commercial General Liability Insurance with a combined single limit of not less than two million dollars (\$2,000,000) per occurrence and an aggregate limit of two million dollars (\$2,000,000) for injury to or death of persons and damage to or loss or destruction of property. In addition,

said policies shall be endorsed to name Wasco County and its divisions, directors, officers and employees as additional insured's and shall include a severability of interests provisions and shall include a waiver of subrogation against Wasco County.
4. Automobile Liability Insurance with a combined single limit of not less than one million dollars (\$1,000,000) each occurrence for injury to or death of persons and damage to or loss or destruction of property. Said policy or policies shall be endorsed to name Wasco County and its divisions, directors, officers and employees as additional insured's and shall include a severability of interests provision and shall include a waiver of subrogation against Wasco County.
5. Professional Liability Insurance, including errors and omissions coverage with limits of not less than one million dollars (\$2,000,000) policy aggregate.
6. If Auditor's policies lapse or are canceled at any time during the term of the contract with Wasco County, the County shall have the right to immediately terminate all of Auditor's activities until such insurance requirements have been fully satisfied by Auditor.
7. Auditor shall furnish certificates of insurance to Wasco County certifying the existence of such insurance. Each insurance policy required shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or limits or not renewed without (30) days advance written notice to Wasco County.

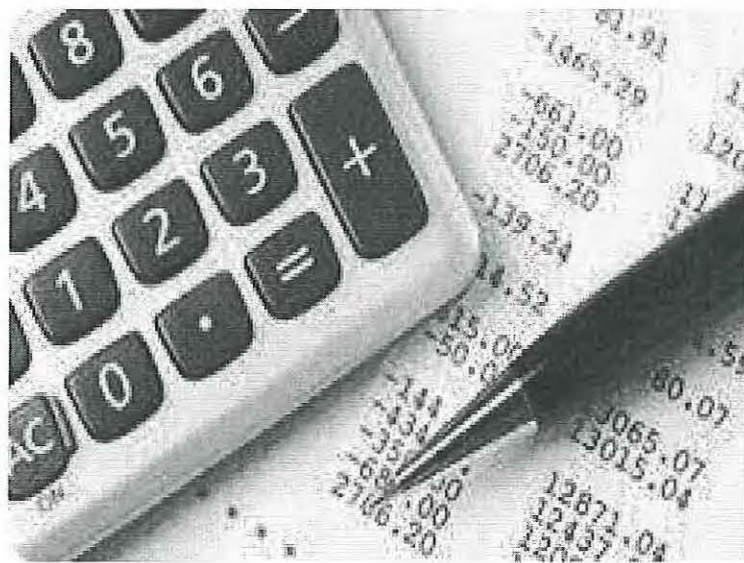
With respect to the insurance required, we agree to waive all rights of subrogation against Wasco County and each additional insured as identified herein, and all such insurance shall be primary and without right of contribution from any insurance maintained by Wasco County.

Ability and Willingness to Provide Constructive Suggestions

In general, as we audit and advise clients, major issues are addressed and solved. We then rely on conversations with client management to address minor issues, and advise upper management and the boards of our clients when major issues arise. We are not shy in discussing sensitive topics with any level of management. We never blind-side our clients with un-reviewed management letter comments, and are agreeable to modifying language that does not dilute the message but enhances readers' understanding of issues.

We do not foresee any anticipated issues with the audit of Wasco County. However, it is possible that issues will arise during the course of the audit. We will keep you up to date of any major audit issues as we become aware of them.

COST PROPOSAL



Audit Fees

Our not-to-exceed fees for the years ending June 30, 2018, 2019 and 2020 for Wasco County are listed below. The fees are based on the anticipated cooperation of the County's staff, and on the assumption that the books will be closed, balanced and all appropriate accounts reconciled to the detail and that the trial balance will have been prepared and made available to us before we begin our final fieldwork. It also includes the auditing standards in effect for this year, but not changes in standards or potential scope of work changes that might occur in future years. These fees do not include the preparation of the financial statements and note disclosures. These fees are inclusive of all staff time, all services outlined below and all of our out-of-pocket expenses for travel, supplies, printing and binding up to ten copies of the County's financial statements. We also provide an electronic copy.

Breakdown by Entity	For Year Ending June 30, 2018	For Year Ending June 30, 2019	For Year Ending June 30, 2020
Wasco County	\$42,000	\$43,000	\$44,000
4 H and Extension Service District	\$3,500	\$3,550	\$3,600
Library Service District	\$3,500	\$3,550	\$3,600
Total	\$49,000	\$50,100	\$51,200

Telephone calls from Wasco County seeking advice or assistance are welcomed anytime during the year, and such calls are anticipated as part of the total proposed fee. Our willingness to provide minor technical assistance throughout the year without billing for additional services has been one of the trademarks of *Pauly, Rogers and Co., P.C.* A great deal of discussion is expected to occur during the year, all of which helps the auditors, as well as the County properly deal with issues as they arise.

Use of Wasco County's Personnel

This proposal is based on the anticipated cooperation of Wasco County's personnel and the assumption that the County's books will be balanced, reconciled and all accruals made. It is also understood that the County will prepare all mutually agreed-upon internal financial schedules. The schedules we request the County to prepare are no more than those which would be required to prepare a hard, well-documented close of the books at year-end.

We request the County prepare all confirmation letters, retrieve documents, answer questions and, of course, prepare the financial statements as early in the audit process as possible so that we can audit the financials. If the County chooses to engage us to prepare the financial statements, we request all information necessary to complete the audit be provided by the County to the auditors no later than thirty (30) days prior to the date of requested final report issuance, and that the books be closed and a balance sheet and statement of revenues and expenditures be prepared from your accounting system before we arrive for the final audit fieldwork.

During testing, we will request accounting office staff to locate invoices, purchase orders, shipping documents and canceled checks. Also, we will request receipts, purchases documentation, payroll documents and reconciliations or supporting documents for transactions testing.

Timeline for Completing the Engagements

Audit Milestone	Description	Timing
Written Work Plan and Planning	The audit program will be written by Tara including any special procedures developed after meeting with Wasco County. The engagement letter and planning will also be executed during this time.	May/June
Interim and Compliance Work	Internal control, audit risk and materiality would be evaluated. Initial compliance work will begin.	June
Audit Fieldwork	Audit fieldwork will be conducted at an agreed-upon time when the books are closed. The exit conference would occur immediately upon completion of the fieldwork, and would include a discussion of our study of the internal control system and the observations and conclusions from it. Also, we would communicate any potential findings and recommendations.	Oct.
Draft and Review Reports	Preparation of the audit file and financial reports, including technical and second Partner review.	Nov.
Presentation and Delivery	The final reports will be printed and delivered by the agreed-upon date.	Dec.

Rates for Additional Professional Services

Pauly, Rogers and Co., P.C. can provide Wasco County with a variety of services in addition to the annual audit. Special reports, projects or other work undertaken at the client's request is billed at the following hourly rates for 2018: Managing Partner \$190, Partner \$170, Manager \$120, Senior Associate \$100, Associate and Staff Accountant \$90 and Support Staff \$55. At the time of the request, we would estimate the fee to be charged and seek written approval of that fee. Special projects could be unit-priced or receive a reduced fee if they were scheduled at times when we are less busy with audit work.



MEMORANDUM

SUBJECT: Auditor Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

AUDITOR MOTION: I move to approve contracting with (*Merina & Company, LLP* **OR** *Pauly, Rogers & Co., P.C.*) for the provision of auditing services for Wasco County



AGENDA ITEM

Mid-Columbia Housing Update

[PRESENTATION](#)

CHNO CHECKLIST



Checklist for a good presentation

Good Representation

Checklist for a good presentation

Checklist for a good presentation



Good Representation



Checklist for a good presentation

Checklist for a good presentation



Columbia Gorge Housing Authority

- During 2002 The City of Goldendale, Klickitat County and Skamania County passed ordinances to organize a Regional Housing Authority.
- Through a consortia agreement (2008) CGHA has designated MCHA as lead agency in administering programs.
- CGHA is governed by our five commissioners appointed by the respective governing bodies of Skamania Klickitat County and City of Goldendale.



Columbia Cascade Housing

- Formed in 1991, CCHC is a 501(c)3 organized under Federal and State law to serve low and moderate income people's needs for housing and community development
- CCHC is governed by our 5 member board.



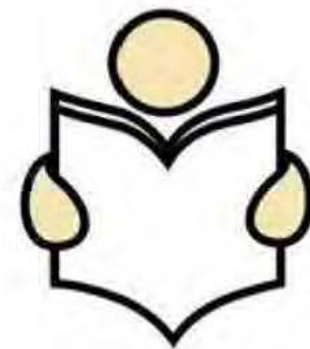
MID COLUMBIA HOUSING AUTHORITY

- During 2002 the Counties of Hood River, Wasco and Sherman formed housing authorities and MCHA was in turn created as the Regional Housing authority.
- MCHA is governed by our nine commissioners appointed by the respective governing bodies of Hood River, Sherman and Wasco Counties.

**Promoting adequate, affordable housing,
economic opportunity and a suitable living
environment free from discrimination for lower
income households**



Value



- **Healthy habits take root more easily in stable, affordable homes**
- **Children in stable homes learn and achieve more in school**
- **Home recharges us for the work or school day ahead**
- **When we take pride in our Home we can take pride in our community making it a safer place to live**
- **Affordable homes allow people to spend more and support the economy**



Business

- Rental assistance programs that pay a portion of the monthly rent for privately owned units.
- Asset Building and Resident Services
- Development, Asset Management and Property Management
- Homeownership Resources



Housing Choice Voucher - Section 8

In our region the Housing Choice Voucher Program makes \$325,955 in rental assistance each month to private landlords on behalf of 763 households

Our Housing Certifiers and Housing Inspector work daily with participants and landlords to ensure:

- Program Compliance
- Housing Quality Standards are met
- Continued program education is offered



Family Self Sufficiency Graduates



Working with families to increase earned income and reduce dependency on welfare assistance and rental subsidies.



- **Helped 28 families remain in their home and avoid foreclosure**
- **Invested \$1mm in minor home repairs through regional minor home repair program**



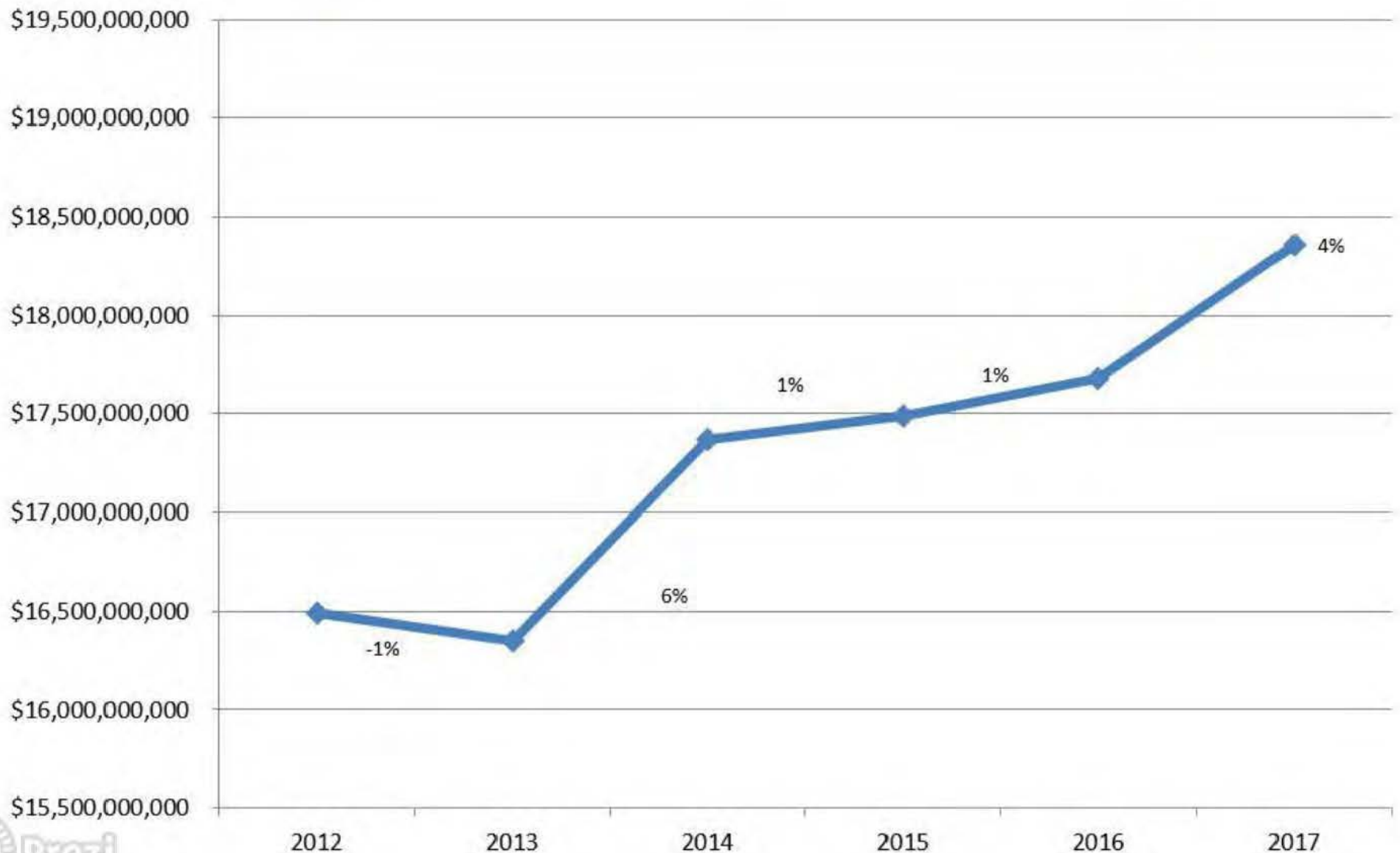


389 apartment homes within our portfolio in 23 property locations

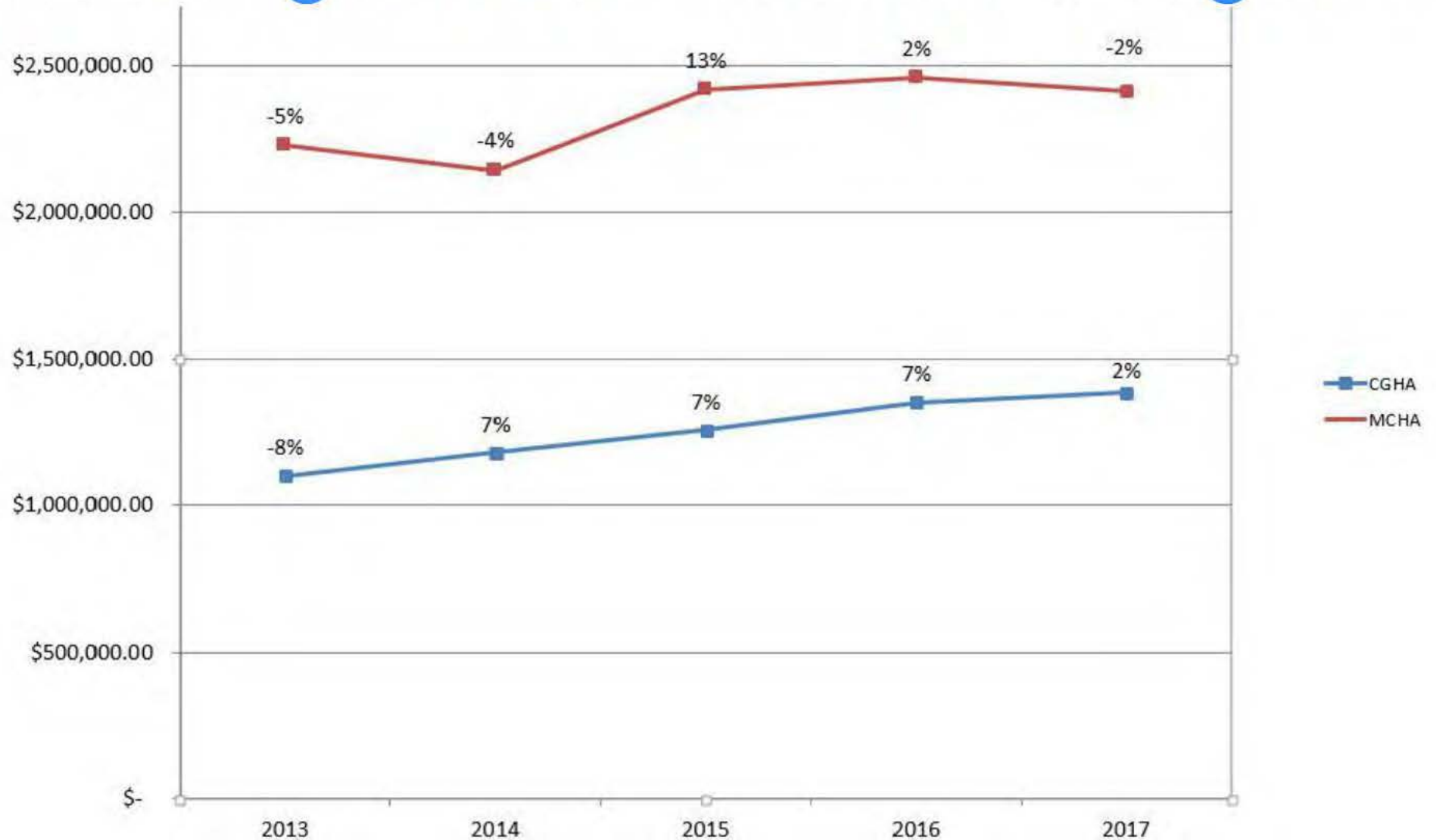


Federal Appropriations

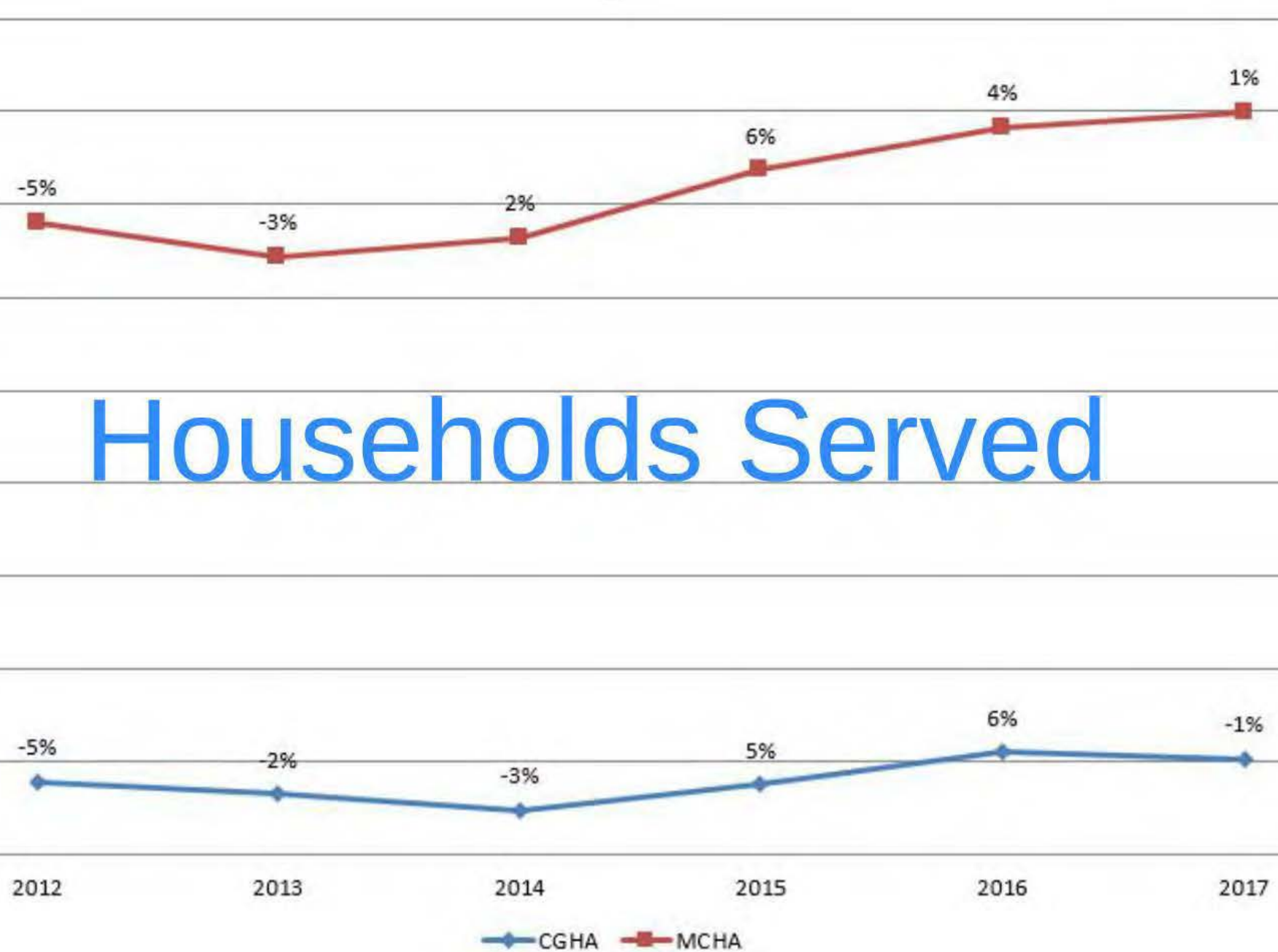
Housing Choice Voucher - Program



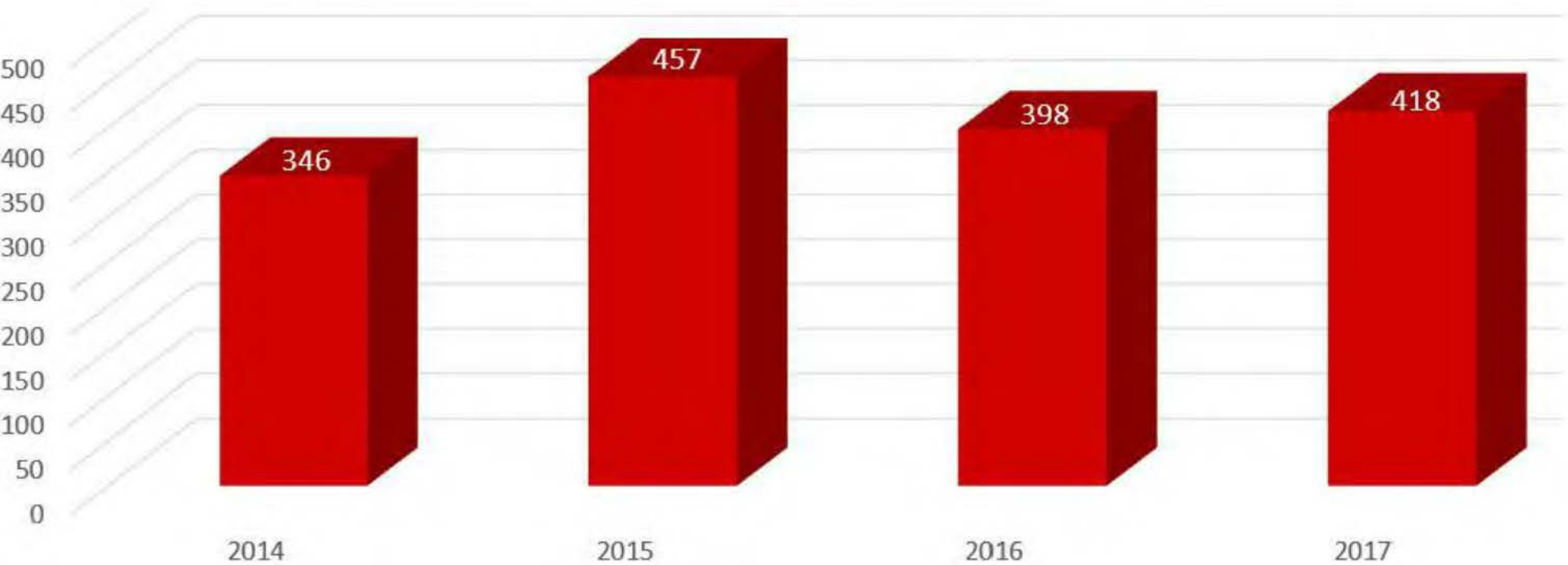
Housing Choice Voucher Program



Households Served



Wasco County Housing Choice Voucher Program Participants



Housing Choice Voucher Program

Current Waiting List:

As of 4/4/2018

Oregon:

- Sherman County 2
- Wasco County 74
- Hood River County 34

Washington:

- Klickitat County 153
- Skamania County 74



Joel Madsen, Executive Director
joelm@columbiacascadehousingcorp.org
(541) 296-5462 Ext 16



AGENDA ITEM

Annual Insurance Report

[2018-2019 INSURANCE PROPOSAL](#)

[CIS MEMBERSHIP REPORT](#)

[BUILDERS RISK POLICY](#)



ISU Insurance Services
The Stratton Agency

June 11, 2018

Wasco County
511 Washington Street
The Dalles OR 97058

Dear Wasco County Commissioners,

I am pleased to present to you, the 2018-2019 Insurance Package and Workers Compensation insurance proposals.

2018-2019 Package proposal was favorable this year with a flat rate and an option for increased cyber coverage. We feel that this rate proposal reflects highly on the pre loss practices and general safety practices that are present throughout your departments.

The CIS package proposal includes;

Public Entity Liability, Automobile, Crime insurance, as well as proposed Cyber Coverage. This year the public entity liability coverage amount is \$10,000,000.00 per occurrence and a \$30,000,000 annual aggregate, subject to an aggregate deductible of \$63,738.00 or 25% of the pre-credit total contribution. The Credit is \$39,837.00 or 16% of the contribution. Net cost of the public entity liability is \$119,510.00 minimum or \$183,248.00 maximum. Although the maximum might seem high, the aggregate deductible program has saved you over \$128,851.00 since implementation in 2008. CIS continues to include a \$1,000.00 high risk charge for the demolition derby.

Automobile coverage provides a liability limit of \$10,000,000.00 per accident on 143 vehicles including trailers. Also included is uninsured/ underinsured motorist and limited medical. We continue to recommend self-insuring physical damage to the vehicles.

The total cost of the public entity liability and auto liability is \$158,345.08 plus any charges subject to the aggregate public liability deductible.

Property owned by Wasco County is scheduled with a total of \$51,933,937.00 which includes a 2% trend increase from last year's values. The Property deductible is \$5,000 except for the limited earthquake and flood which is assessed a \$25,000.00 deductible for properties not located in special flood hazard areas (to my knowledge we don't have anything in a special flood zone). Property coverage also includes equipment breakdown (formally referred to as Boiler & Machinery). Equipment breakdown is subject to a \$1,000.00 deductible.

The total property contribution is \$84,833.79 Columbia basin will reimburse for the building insurance at the occupied location in the approximate amount of \$15,000.00.

Crime coverage has a limit of \$250,000 at a cost of \$830.00. The \$5,000.00 deductible applies to this coverage.

Cyber coverage has a limit of \$950,000 at a cost of \$4860.00. The \$5,000.00 deductible also applies to this coverage.

The total cost of the CIS package this year is \$203,902.23 subject to minor adjustment for changes submitted following the receipt of the proposal. This is less than a 1% increase compared to last year's premium.

2018-2019 Workers compensation proposal maintained a positive rate as well. This rate is partly based on Wasco County's lower than average claims impact. This positive rate is also generated by the safety culture that Wasco County practices throughout their departments. The renewal mod factor is .75 which is 25% lower than industry standard. This mod factor resulted in savings to Wasco County this year. We recommend continuing with the annual pre-pay option that saif provides. The discount for pre-pay is 3.5% or \$3,210.00.

In our opinion, both proposals are reflective of the advantageous agent to administration relationship and the benefits are clearly reflected. It would be our recommendation to continue the relationship with The Stratton Agency along with CIS as your Package provider and SAIF as your workers compensation provider.

We are honored to represent Wasco County and please do not hesitate to reach out with any questions.

Sincerely Yours,



Mike Courtney
Agent



Breanna Wimber
Agent



The Stratton Agency

Auto • Home • Life • Health

Wasco County

Your 2018 Work Comp and P&C Insurance proposal prepared by:

Breanna Wimber
breannaw@stratton-insurance.com

Mike Courtney
mikec@stratton-insurance.com

200 Union Street The Dalles OR 97058

541-296-2127

www.stratton-insurance.com

800-225-2521

Property and/or Liability Proposal Summary



citycounty insurance services

Member

Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent

ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

Member Number	Effective Date	Termination Date	Proposal Date
20032	7/1/2018	7/1/2019	5/21/2018

Coverage	Description	Amount	Total Due
General Liability (Retro Plan)	Contribution Limit: \$10,000,000	\$125,008.92	
	Aggregate/Retro Deductible Credit	(\$39,837.00)	
	Multi-Line Credit	(\$2,585.16)	
	High Risk Activity	\$1,000.00	\$83,586.76
Auto Liability	Contribution	\$33,336.81	
	Multi-Line Credit	(\$1,000.10)	\$32,336.70
Auto Physical Damage	Contribution	Not Purchased	
	Multi-Line Credit	\$0.00	\$0.00
Property	Contribution	\$84,833.79	
	Multi-Line Credit	(\$2,545.01)	\$82,288.77
Optional Excess Liability	Contribution	Not Purchased	\$0.00
Optional Excess Quake	Contribution	Not Purchased	\$0.00
Optional Excess Flood	Contribution	Not Purchased	\$0.00
Optional Excess Crime	Contribution	\$830.00	\$830.00
Optional Excess Cyber Liability	Contribution \$950,000		\$4,860.00
Difference In Conditions	Contribution	Not Purchased	\$0.00
Summary	Contribution	\$244,009.52	
	Aggregate/Retro Deductible Credit	(\$39,837.00)	
	Multi-Line Credit	(\$6,130.27)	
	High Risk Activity	\$1,000.00	
This is not an invoice. Information Only		Total:	\$203,902.23

Property and/or Liability Proposal Summary



citycounty insurance services

Member

Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent

ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

Member Number	Effective Date	Termination Date	Proposal Date
20032	7/1/2018	7/1/2019	5/21/2018

Coverage	Description	Amount	Total Due
General Liability (Retro Plan)	Contribution Limit: \$10,000,000	\$125,008.92	
	Aggregate/Retro Deductible Credit	(\$39,837.00)	
	Multi-Line Credit	(\$2,585.16)	
	High Risk Activity	\$1,000.00	\$83,586.76
Auto Liability	Contribution	\$33,336.81	
	Multi-Line Credit	(\$1,000.10)	\$32,336.70
Auto Physical Damage	Contribution	Not Purchased	
	Multi-Line Credit	\$0.00	\$0.00
Property	Contribution	\$84,833.79	
	Multi-Line Credit	(\$2,545.01)	\$82,288.77
Optional Excess Liability	Contribution	Not Purchased	\$0.00
Optional Excess Quake	Contribution	Not Purchased	\$0.00
Optional Excess Flood	Contribution	Not Purchased	\$0.00
Optional Excess Crime	Contribution	\$830.00	\$830.00
Optional Excess Cyber Liability	Contribution	Not Purchased	\$0.00
Difference In Conditions	Contribution	Not Purchased	\$0.00
Summary	Contribution	\$244,009.52	
	Aggregate/Retro Deductible Credit	(\$39,837.00)	
	Multi-Line Credit	(\$6,130.27)	
	High Risk Activity	\$1,000.00	

This is not an invoice. Information Only

Total: \$199,042.23

CIS Liability Coverage Proposal



citycounty insurance services

CIS
1212 Court St NE
Salem, OR 97301

Named Member
Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent of Record
ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Period: 7/1/2018 to 7/1/2019	5/21/2018			
Coverage*	Per Occurrence Limit*	Annual Aggregate*	Per Occurrence Deductible / SIR*	Agg/Retro Deductible
Public Entity Liability Coverage (Including Auto Liability) as described in CIS General & Auto Liability Coverage Agreement	\$200,000	\$600,000	None	\$63,738.00

Forms Applicable: CIS General & Auto Liability Coverage Agreement - CIS GL/AL (7/1/2018)

Coverage*	Per Occurrence Limit	Annual Aggregate		
Excess Public Entity Liability Coverage as described in the CIS Excess Liability Coverage Agreement (limits shown are excess of primary coverage limits)	\$9,800,000	\$29,400,000		

Forms Applicable: CIS Excess Liability Coverage Agreement - CIS XS/GL (7/1/2018)

Coverage*	Per Occurrence Limit	Annual Aggregate		
Additional layer of Excess Liability	Not Purchased	Not Purchased		

* Refer to the CIS General & Auto Liability Coverage Agreement and CIS Excess Liability Coverage Agreement and endorsements (if any) for detailed coverages, special deductibles, limits, sublimits, exclusions, and conditions that may apply.
Excess Liability Coverage does not provide Uninsured Motorist coverage.

<u>Coverage</u>	<u>Contribution</u>
General Liability	\$126,008.92
Auto Liability	\$33,336.81
Liability Total	\$159,345.72

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by:

Authorized Representative / Agent

Date: _____

CIS Property Coverage Proposal



citycounty insurance services

CIS
1212 Court St NE
Salem, OR 97301

Named Member
Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent of Record
ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Period: 7/1/2018 to 7/1/2019	5/21/2018
Coverage Limits (Per Occurrence):*	
Building and Contents and PIO	Per current CIS Property Schedule
Mobile Equipment	Per current CIS Mobile Equipment Schedule
Earthquake	\$5,000,000
Excess Earthquake - Coverage applies only if coverage limit is shown.	None
Flood	\$5,000,000
Excess Flood - Coverage applies only if coverage limit is shown.	None
Combined Loss of Revenue and Rental Value	\$1,000,000
Combined Extra Expense and Rental Expense	\$1,000,000
Property in Transit	\$1,000,000
Hired, Rented or Borrowed Equipment	\$150,000
Restoration/Reproduction of Books, Records, etc.	\$100,000
Electronic Data Restoration/Reproduction	\$250,000
Pollution Cleanup	\$25,000
Crime Coverage	\$50,000
Police Dogs (if scheduled)	\$15,000
Off Premises Service Interruption	\$100,000
Miscellaneous Coverage	\$50,000
Personal Property at Unscheduled Locations	\$15,000
Personal Property of Employees or Volunteers	\$15,000
Unscheduled Fine Arts	\$100,000
Temporary Emergency Shelter Restoration	\$50,000
Difference in Conditions - Earthquake & Flood (if any):	\$0
Extra Items (if any):	

* This represents only a brief summary of coverages. Please refer to the CIS Property Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Locations Covered: Per current CIS Property Schedule.

Perils Covered: Risks of Direct Physical Loss subject to the terms, conditions and exclusions contained in the coverage forms listed below under Forms Applicable.

Deductibles: \$5,000 Per occurrence except as noted and as follows (if any).

\$5,000 Per occurrence on scheduled mobile equipment items.

Earthquake and Flood: Special deductibles and restrictions per Section 2 of the CIS Property Coverage Agreement.

Total Contribution: \$84,833.79 (Property)

\$0.00 (Excess Earthquake)

Forms Applicable: CIS Property Coverage Agreement - CIS PR (7/1/2018)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by:

Authorized Representative / Agent

Date: _____

CIS Equipment Breakdown Coverage Proposal



citycounty insurance services

CIS
1212 Court St NE
Salem, OR 97301

Named Member
Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent of Record
ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Period: 7/1/2018 to 7/1/2019

5/21/2018

Coverage Limits:*

Property Damage	Per current CIS Property Schedule or \$100,000,000, whichever is less.
Rental Value/Rental Expense	Included in Property Damage
Extra Expense	Included in Property Damage
Service Interruption	Included in Property Damage
Drying out following a flood	Included in Property Damage
Course of Construction	Included in Property Damage
Computer Equipment	Included in Property Damage
Portable Equipment	Included in Property Damage
CFC Refrigerants	Included in Property Damage
Hazardous Substance	\$2,000,000
Data Restoration	\$250,000
Perishable Goods	\$2,000,000
Expediting Expense	\$2,000,000
Demolition	\$2,000,000
Ordinance or Law	\$2,000,000
Off Premises Property Damage	\$250,000
Contingent Rental Value/Rental Expense	\$250,000
Newly Acquired Locations	\$1,000,000 / 365 days max.
Extended Period of Restoration	30 Days

* This represents only a brief summary of coverages. Please refer to CIS Equipment Breakdown Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Locations Covered: Per current CIS Property Schedule.

Deductible: \$5,000 All Coverages: 24 hour waiting period applies for service interruption.

Contribution: Included

Forms Applicable: Equipment Breakdown Coverage Agreement - CIS BM (7/1/2018)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____

Authorized Representative / Agent

Date: _____

CIS Excess Crime Coverage Proposal



citycounty insurance services

CIS
1212 Court St NE
Salem, OR 97301

Named Member
Wasco County
511 Washington St. Room 101
The Dalles, OR 97058

Agent of Record
ISU Insurance Services-The Stratton Agency
200 Union Street
The Dalles, OR 97058

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Period: 7/1/2018 to 7/1/2019

5/21/2018

Excess Crime Coverage

Coverage Limits excess of \$50,000 crime coverage provided under the CIS Property Coverage Agreement *

Employee Theft - Per Loss Coverage	\$200,000
Forgery or Alteration	Included
Inside Premises - Theft of Money & Securities	Included
Inside Premises - Robbery, Safe Burglary - Other	Included
Outside Premises	Included
Computer Fraud	Included
Money Orders and Counterfeit Paper Currency	Included
Funds Transfer Fraud	Included
Impersonation Fraud Coverage	Maximum recovery ** \$250,000

** Recovery subject to lower limit purchased by member if under \$250,000

Additional Coverages:

Faithful Performance of Duty Included

* This represents only a brief summary of coverages. Please refer to the Excess Crime Policy for detailed coverages, exclusions, and conditions that may apply.

Locations Covered: Per current CIS Property Schedule.

Contribution: \$830.00

Forms Applicable: National Union Fire Insurance/Excess Crime Policy

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by:

Authorized Representative / Agent

Date: _____



Coverage Year	GL Plan Type	Liab Paid	Liab Losses	Deductible Collected	Est Future Coll. Based on Losses	Liab Prem	Deductible	Initial Premium	Remaining Liability	Total Collected To Date	Savings (+) or Loss (-)
		a	b	c	d	e	f	g	h (f - c)	i (c + g)	j (e - i)
2008-09	Retrospective	\$101,029	\$101,029	\$35,055	\$0	\$93,903	\$35,055	\$70,533	\$0	\$105,588	-\$11,685
2009-10	Retrospective	\$9,501	\$9,501	\$9,501	\$0	\$91,980	\$34,470	\$69,000	\$24,969	\$78,501	\$13,479
2010-11	Retrospective	\$16,135	\$16,135	\$16,135	\$0	\$101,776	\$38,094	\$76,380	\$21,959	\$92,515	\$9,261
2011-12	Retrospective	\$1,290	\$1,290	\$1,290	\$0	\$90,912	\$34,130	\$68,158	\$32,840	\$69,448	\$21,464
2012-13	Retrospective	\$1,282	\$1,282	\$1,282	\$0	\$96,725	\$36,315	\$72,515	\$35,033	\$73,797	\$22,928
2013-14	Retrospective	\$68,267	\$68,267	\$39,704	\$0	\$99,086	\$39,704	\$74,271	\$0	\$113,975	-\$14,889
2014-15	Retrospective	\$981	\$981	\$981	\$0	\$115,618	\$47,667	\$85,826	\$46,686	\$86,807	\$28,811
2015-16	Retrospective	\$12,391	\$12,391	\$12,391	\$0	\$134,235	\$53,209	\$100,979	\$40,818	\$113,370	\$20,865
2016-17	Retrospective	\$35,000	\$215,000	\$35,000	\$22,126	\$142,926	\$57,126	\$107,222	\$22,126	\$142,222	\$704
2017-18	Retrospective	\$0	\$0	\$0	\$0	\$152,929	\$60,663	\$115,015	\$60,663	\$115,015	\$37,914
Total					\$22,126				\$285,093		\$128,851

Liability losses includes only payments and reserves on known claims.

Unexpected development on known claims, and emergence of new claims is common especially in recent coverage years.

Legend

- a Paid losses through end of previous month
- b Actual disbursements (paid losses) + dollars set aside by claims adjusters for known claims (reserves) through end of previous month
- c Amount of deductible collected to date (a capped at deductible)
- d Additional amount estimated to be collected based on dollars set aside by claims adjusters for known claims (reserves)
- e Rate x Exposure: Basis for all plans
- f Maximum deductible amount to be collected for claim payments during a particular coverage year
- g Liability premium reduced by the credit amount
- h Difference between the deductible (f) and deductible amount collected to date (c) (f - c)
- i Initial premium collected (g) plus the deductible amount collected to date (c) (c + g)
- j Difference between amount collected to date on standard plan (e) vs. on a alternative plan (i) (e - i)

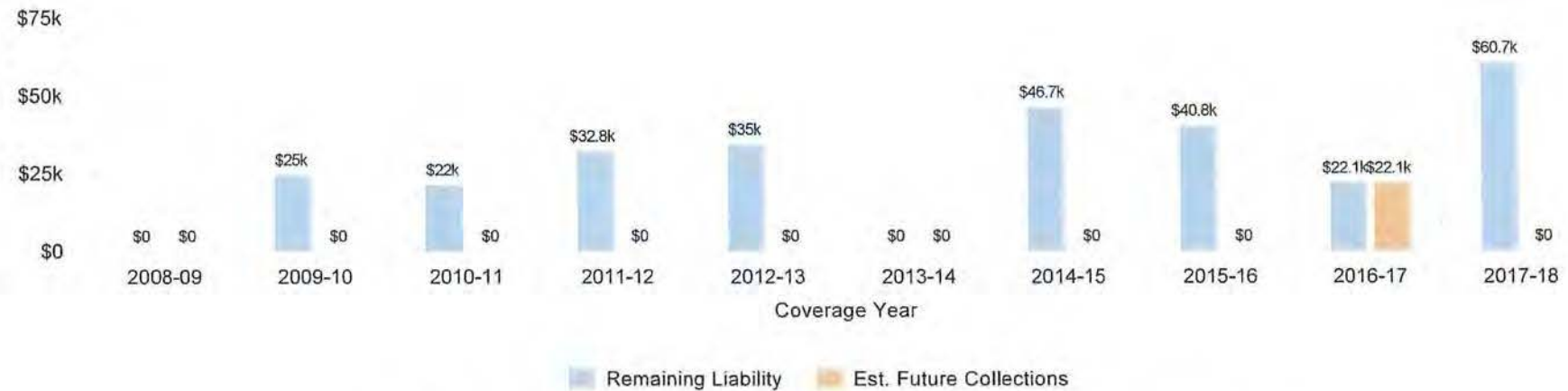
Liability Alternative Plan Performance Summary

\$128,851 has been saved on alternative plans over the past 10 coverage years.

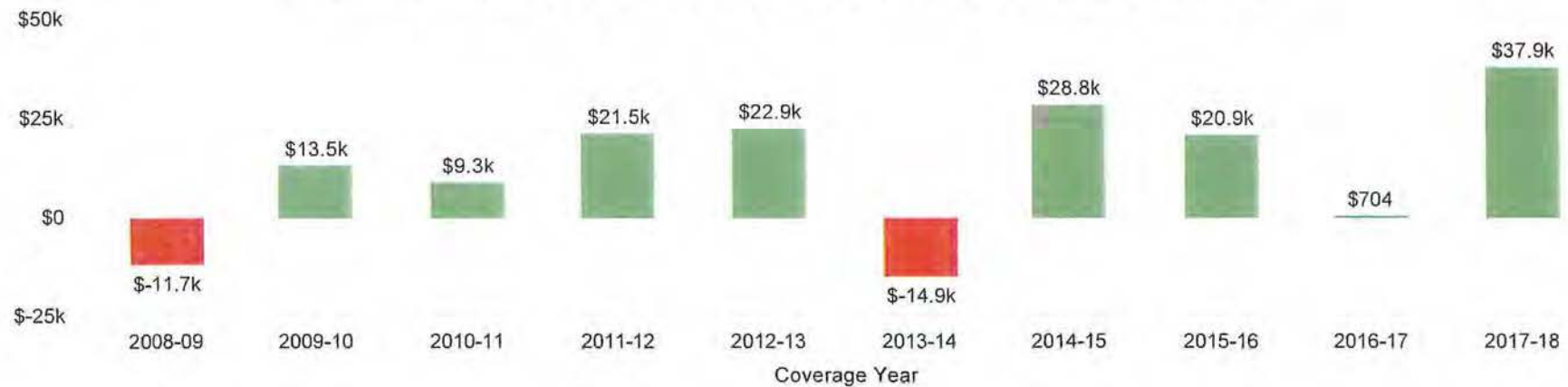
Member:
Coverage Year: 2018-2019

General Liability Premium	Auto Liability Premium	Total Liability Premium	Program Level	Premium Min/Max	Liability Prem Credit	Liability Ded Maximum	Minimum Premium	Maximum Premium
126009	33337	\$ 159,346	\$10k - \$39,999	90/110	\$ 15,935	\$ 31,869	\$ 143,411	\$ 175,281
			\$40k - \$75k	85/110	\$ 23,902	\$ 39,837	\$ 135,444	\$ 175,281
			\$75k - \$125k	75/115	\$ 39,837	\$ 63,738	\$ 119,510	\$ 183,248
			\$125k - \$200k	65/120	\$ 55,771	\$ 87,640	\$ 103,575	\$ 191,215
			\$200k +	60/130	FALSE	FALSE	\$ 159,346	\$ 159,346

Liability Alternative Plan Remaining Liability



Liability Alternative Plan Savings (+) or Loss (-) Compared to a Standard Liability Plan



GL Only Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled GL Only Properties

GL Property	Address	City	Zipcode	Square Feet	Eff	Term
FORT DALLES MUSEUM	500 W 15TH ST	THE DALLES	97058	2,245	7/1/2018	7/1/2019
ANTIQUE VEHICLE SHOP	500 W 15TH ST	THE DALLES	97058	2,240	7/1/2018	7/1/2019
ANDERSON HOME	500 W 15TH ST	THE DALLES	97058	1,544	7/1/2018	7/1/2019
ANDERSON HOME BARN	500 W 15TH ST	THE DALLES	97058	2,400	7/1/2018	7/1/2019

GL Only Properties: 4

Deleted GL Only Properties

GL Property	Address	City	Zipcode	Square Feet	Eff	Term
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GL Only Properties: 0

This schedule is based on our information as of 6/5/2018

Mobile Equipment Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To
7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Mobile Equipment

Item #	Description	Serial Number	Model Number	Department	Deductible	Valuation Code	Value	Effective Date	Termination Date
WCSO00 1	RIVERWILD 22' ALUMINUM BOAT W/INBOARD (USED W/2014 RIVERWILD BOAT TRAILER, VIN#15682)	RQC22447141 5		SHERIFF	\$5,000	RV	\$54,360.00	7/1/2018	7/1/2019

Mobile Equipment Items: 1

Totals: \$54,360.00

Deleted Mobile Equipment

Item #	Description	Serial Number	Model Number	Department	Deductible	Valuation Code	Value	Contribution	Effective Date	Termination Date
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Mobile Equipment Items: 0

Totals:

Department	Items	Reported Value
SHERIFF	1	\$54,360.00
Total	1	\$54,360.00

Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Properties

Code	Location	Address	Bldg Val	Cont Val	PIO Val	Is Vcnt	Year Built	Area	CC / FPC	Ded	Building Value	Content Value	PIO Value	TIV*	Eff Date	Term Date
001.01	COURTHOUSE (W/PIO VALUE)	511 WASHINGTON ST - (THE DALLES)	HRV	GRV	GRV	N	1912	42220	C - 2/3/4	\$5,000	\$13,950,659	\$2,232,119	\$53,673	\$16,236,452	7/1/18	7/1/19
002.01	ANNEX C - MID COLUMBIA CENTER FOR LIVING; 911; EMERGENCY MANAGEMENT (W/PIO VALUE)	425 E 7TH ST - (THE DALLES)	FRV	GRV	GRV	N	1937	12360	C - 2/3/4	\$5,000	\$2,534,189	\$3,215,460	\$69,539	\$5,819,188	7/1/18	7/1/19
002.02	ANNEX B - PAROLE & PROBATION	421 E 7TH ST - (THE DALLES)	FRV	GRV	N/A	N	1937	7215	A - 2/3/4	\$5,000	\$1,410,550	\$286,602	\$0	\$1,697,151	7/1/18	7/1/19
002.03	ANNEX A - HEALTH DEPT/MENTAL HEALTH	419 E 7TH ST - (THE DALLES)	FRV	GRV	N/A	N	1929	13880	C - 2/3/4	\$5,000	\$2,740,332	\$234,061	\$0	\$2,974,393	7/1/18	7/1/19
004.01	YOUTH SERVICES OFFICE	202 E 5TH ST - (THE DALLES)	FRV	GRV	N/A	N	1898	3850	D - 2/3/4	\$5,000	\$515,306	\$111,777	\$0	\$627,083	7/1/18	7/1/19
004.02	YOUTH AUTHORITY OFFICE	606 COURT ST - (THE DALLES)	FRV	GRV	N/A	N	1910	2046	D - 2/3/4	\$5,000	\$215,372	\$49,197	\$0	\$264,568	7/1/18	7/1/19
004.03	COMMISSION ON CHILDREN & FAMILIES	610 COURT ST - (THE DALLES)	FRV	GRV	N/A	N	1910	2007	D - 2/3/4	\$5,000	\$208,265	\$116,104	\$0	\$324,369	7/1/18	7/1/19
004.04	CHILDREN & FAMILIES GARAGE	610 COURT ST - (THE DALLES)	GRV	GRV	N/A	N	1960	783	D - 2/3/4	\$5,000	\$52,439	\$11,263	\$0	\$63,701	7/1/18	7/1/19
008.01	PUBLIC WORKS OFFICES/SHOPS (W/PIO VALUE)	2705 E 2ND ST - (THE DALLES)	GRV	GRV	GRV	N	1975	23412	B - 2/3/4	\$5,000	\$3,505,771	\$1,445,165	\$68,199	\$5,019,134	7/1/18	7/1/19
008.02	LUBE BUILDING	2705 E 2ND ST - (THE DALLES)	RV	RV	N/A	N	1990	680	D - 2/3/4	\$5,000	\$50,631	\$8,494	\$0	\$59,125	7/1/18	7/1/19
008.03	EQUIPMENT SHELTER	2705 E 2ND ST - (THE DALLES)	GRV	GRV	N/A	N	1990	7200	B - 2/3/4	\$5,000	\$207,719	\$16,399	\$0	\$224,118	7/1/18	7/1/19
008.04	VEHICLE SHELTER	2705 E 2ND ST - (THE DALLES)	GRV	N/A	N/A	N	1990	7200	B - 2/3/4	\$5,000	\$188,218	\$0	\$0	\$188,218	7/1/18	7/1/19
008.05	FUEL SHELTERS (2); GAS PUMPS (4); GAS TANK - 10,000 G; DIESEL TANK - 12,000 G	2705 E 2ND ST - (THE DALLES)	N/A	N/A	RV	N	1990	0	D - 2/3/4	\$5,000	\$0	\$0	\$139,695	\$139,695	7/1/18	7/1/19
008.06	SIGN BUILDING	2705 E 2ND ST - (THE DALLES)	GRV	GRV	N/A	N	2006	2700	D - 2/3/4	\$5,000	\$136,110	\$38,264	\$0	\$174,374	7/1/18	7/1/19
009.01	STORAGE BARN (CONTENTS ONLY)	W 10TH ST/WALNUT ST - (THE DALLES)	N/A	RV	N/A	N	1950	7224	D - 2/3/4	\$5,000	\$0	\$337,882	\$0	\$337,882	7/1/18	7/1/19

Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Properties

Code	Location	Address	Bldg Val	Cont Val	PIO Val	Is Vcnt	Year Built	Area	CC / FPC	Ded	Building Value	Content Value	PIO Value	TIV*	Eff Date	Term Date
009.02	STORAGE UNITS	W 10TH ST/WALNUT ST - (THE DALLES)	GRV	GRV	N/A	N	1970	6000	B - 2/3/4	\$5,000	\$342,438	\$190,587	\$0	\$533,025	7/1/18	7/1/19
010.01	MOSIER ROAD SHOP (W/PIO VALUE)	STATE RD - (MOSIER)	GRV	GRV	RV	N	1950	1272	C - 5/6	\$5,000	\$111,512	\$48,213	\$36,405	\$196,130	7/1/18	7/1/19
011.01	DUFUR ROAD SHOP (W/PIO VALUE)	60 HEIMRICH ST - (DUFUR)	GRV	GRV	RV	N	1950	1164	D - 2/3/4	\$5,000	\$131,191	\$44,168	\$44,277	\$219,635	7/1/18	7/1/19
011.02	TRUCK/EQUIPMENT SHOP	60 HEIMRICH ST - (DUFUR)	GRV	GRV	N/A	N	2000	1164	D - 2/3/4	\$5,000	\$76,528	\$16,399	\$0	\$92,927	7/1/18	7/1/19
012.01	WAMIC ROAD SHOP (W/PIO VALUE)	56801 WAMIC MARKET RD - (WAMIC)	GRV	GRV	RV	N	1950	2028	D - 9/10	\$5,000	\$137,204	\$45,720	\$67,782	\$250,706	7/1/18	7/1/19
013.01	ANTELOPE ROAD SHOP (W/PIO VALUE)	NE OF 293 & 218 - (ANTELOPE)	GRV	GRV	RV	N	1950	1680	D - 5/6	\$5,000	\$142,123	\$63,737	\$33,016	\$238,877	7/1/18	7/1/19
014.01	NURSING HOME (W/PIO VALUE)	1015 WEBBER ST - (THE DALLES)	GRV	N/A	GRV	N	1964	40667	D - 2/3/4	\$5,000	\$10,321,780	\$0	\$53,570	\$10,375,350	7/1/18	7/1/19
014.02	SHOP	1015 WEBBER ST - (THE DALLES)	GRV	N/A	N/A	N	1990	1800	C - 2/3/4	\$5,000	\$163,988	\$0	\$0	\$163,988	7/1/18	7/1/19
014.03	PICNIC SHELTER	1015 WEBBER ST - (THE DALLES)	RV	N/A	N/A	N	2017	1000	C - 2/3/4	\$5,000	\$102,000	\$0	\$0	\$102,000	7/1/18	7/1/19
015.02	DEW DROP INN CAFE	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1975	1314	DF - 9/10	\$5,000	\$136,657	\$36,799	\$0	\$173,456	7/1/18	7/1/19
015.03	RESTROOM/SHOWER #1	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1980	1155	CF - 9/10	\$5,000	\$218,979	\$0	\$0	\$218,979	7/1/18	7/1/19
015.04	RESTROOM/SHOWER #2	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1995	1440	CF - 9/10	\$5,000	\$288,044	\$0	\$0	\$288,044	7/1/18	7/1/19
015.05	GRANDSTANDS	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1960	3700	B - 9/10	\$5,000	\$349,650	\$0	\$0	\$349,650	7/1/18	7/1/19
015.06	COMMERCIAL DISPLAY BUILDING	81849 FAIRGROUNDS RD - (TYGH VALLEY)	FRV	GRV	N/A	N	1940	5000	B - 9/10	\$5,000	\$430,933	\$80,387	\$0	\$511,319	7/1/18	7/1/19
015.07	TEXTILES & CRAFTS BUILDING	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1975	1984	B - 9/10	\$5,000	\$111,512	\$16,399	\$0	\$127,911	7/1/18	7/1/19

Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Properties

Code	Location	Address	Bldg Val	Cont Val	PIO Val	Is Vcnt	Year Built	Area	CC / FPC	Ded	Building Value	Content Value	PIO Value	TIV*	Eff Date	Term Date
015.08	4-H EXHIBIT BUILDING	81849 FAIRGROUNDS RD - (TYGH VALLEY)	FRV	GRV	N/A	N	1940	3120	DF - 9/10	\$5,000	\$262,598	\$16,483	\$0	\$279,081	7/1/18	7/1/19
015.09	OPEN CLASS EXHIBIT BUILDING	81849 FAIRGROUNDS RD - (TYGH VALLEY)	FRV	GRV	N/A	N	1940	3120	DF - 9/10	\$5,000	\$262,598	\$16,483	\$0	\$279,081	7/1/18	7/1/19
015.10	SHEEP & CATTLE SHELTER	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1950	10200	DF - 9/10	\$5,000	\$388,694	\$0	\$0	\$388,694	7/1/18	7/1/19
015.11	POULTRY/SMALL ANIMAL BARN	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1950	3400	DF - 9/10	\$5,000	\$274,754	\$17,204	\$0	\$291,959	7/1/18	7/1/19
015.12	GOAT BARN	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1950	3400	DF - 9/10	\$5,000	\$274,754	\$21,436	\$0	\$296,191	7/1/18	7/1/19
015.13	SWINE BARN	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1950	3400	DF - 9/10	\$5,000	\$277,536	\$21,436	\$0	\$298,972	7/1/18	7/1/19
015.14	SHEEP ARENA	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV		N/A	N	1970	2760	DF - 9/10	\$5,000	\$87,398	\$0	\$0	\$87,398	7/1/18	7/1/19
015.15	SWINE ARENA	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV		N/A	N	1960	1610	DF - 9/10	\$5,000	\$54,769	\$0	\$0	\$54,769	7/1/18	7/1/19
015.16	FAIR OFFICE	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1975	672	DF - 9/10	\$5,000	\$69,918	\$22,084	\$0	\$92,002	7/1/18	7/1/19
015.23	PHOTOGRAPHY & FINE ARTS BUILDING	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1980	3200	DF - 9/10	\$5,000	\$227,397	\$8,746	\$0	\$236,143	7/1/18	7/1/19
015.24	CARETAKER'S MANUFACTURED HOME	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1990	1344	D - 9/10	\$5,000	\$110,200	\$0	\$0	\$110,200	7/1/18	7/1/19
015.25	CARETAKER'S GARAGE	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	1980	720	D - 9/10	\$5,000	\$30,065	\$21,865	\$0	\$51,930	7/1/18	7/1/19
015.26	KEN WEBB MEMORIAL KITCHEN	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	GRV	N/A	N	2011	612	DF - 9/10	\$5,000	\$57,943	\$5,466	\$0	\$63,409	7/1/18	7/1/19

Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Properties

Code	Location	Address	Bldg Val	Cont Val	PIO Val	Is Vcnt	Year Built	Area	CC / FPC	Ded	Building Value	Content Value	PIO Value	TIV*	Eff Date	Term Date
015.27	PUMP HOUSE	81849 FAIRGROUNDS RD - (TYGH VALLEY)	GRV	N/A	N/A	N	1997	132	DF - 9/10	\$5,000	\$28,097	\$0	\$0	\$28,097	7/1/18	7/1/19
015.28	LIGHT POLES W/LIGHTS - PER APPRAISAL 12/31/15	81849 FAIRGROUNDS RD - (TYGH VALLEY)	N/A	N/A	GRV	N	1980	0	DF - 9/10	\$5,000	\$0	\$0	\$123,109	\$123,109	7/1/18	7/1/19
016.01	DWELLING (W/PIO VALUE)	1915 W 10TH ST - (THE DALLES)	FRV	N/A	GRV	N	1925	2400	D - 2/3/4	\$5,000	\$224,118	\$0	\$6,669	\$230,786	7/1/18	7/1/19
019.01	HWR BUILDING	3440 GUIGNARD DR - (HOOD RIVER)	GRV	GRV	N/A	N	2008	496	B - 5/6	\$5,000	\$114,853	\$9,247	\$0	\$124,100	7/1/18	7/1/19
020.01	HWR BUILDING	1317 W 1ST ST - (THE DALLES)	GRV	GRV	N/A	N	2008	2200	B - 2/3/4	\$5,000	\$216,150	\$13,135	\$0	\$229,285	7/1/18	7/1/19
021.01	OFFICE BUILDING (PLANETREE)	200 E 4TH ST - (THE DALLES)	RV	N/A	N/A	N	1900	3320	D - 2/3/4	\$5,000	\$677,280	\$0	\$0	\$677,280	7/1/18	7/1/19
Properties: 49											\$42,419,222	\$8,818,780	\$695,935	\$51,933,937		

Deleted Properties

Code	Location	Address	Bldg Val	Cont Val	PIO Val	Is Vcnt	Year Built	Area	CC / FPC	Ded	Building Value	Content Value	PIO Value	TIV*	Total Contrib	Eff Date	Term Date
Properties: 0																	

*Only active record values are included in the Total Insured Values.
This schedule is based on our information as of 6/5/2018

Property Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Construction Class Codes

A - Fire Resistive & Modified Fire Resistive
B - Masonry Noncombustible & Noncombustible
C - Joisted Masonry
D - Wood Frame*

*Chain link fencing and most land improvements are coded with this Construction Class Code.

Valuation Codes

ACV = Actual Cash Value
DBO = Debris Removal Only
FRV = Functional Replacement Value
GRV = Guaranteed Replacement Value
HRV = Historic Replacement Value
RV = Replacement Value

Legend

Bldg Val = Building Valuation
Cont Val = Contents Valuation
PIO Val = Property in Open Valuation
CC / FPC = Construction Class / Fire Protection Class
TIV = Total Insured Value

Fire Protection Class (FPC) Codes

Fire Protection Class is determined by the level of fire protection in your area. Your local fire department should be able to tell you which Fire Protection Class your property is in.

Auto Schedule

Wasco County

Policy # PL-WASC-2018-0 (7/1/2018 To 7/1/2019)

Agent: ISU Insurance Services-The Stratton Agency



citycounty insurance services

Currently Scheduled Autos

Auto #	Year	Make/Model	VIN	Department	Auto Code	Equip Code	Comp Ded	Coll Ded	Reported Value	Effective Date	Term. Date
	2008	TOYOTA PRIUS	JTDKB20U283395553	HHW	PPV	X			\$0	7/1/2018	7/1/2019
0004	2001	CHEVROLET S10	1GCDT19W618134830	WEED & PEST	LTV	X			\$0	7/1/2018	7/1/2019
0021	1994	PETERBILT 200-30 TRUCK	1XPMH87X2RM608232	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0022	2002	CHEVROLET C2500HD SILVERADO	1GCHC24172E221870	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0023	2002	CHEVROLET C2500 SILVERADO	1GCHC24112E219175	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0024	2001	DODGE RAM 2500	3B7KC26671M283440	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0025	2001	DODGE RAM 2500	3B7KC26691M283441	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0030	1999	DODGE RAM 2500	3B7KC26Z6XM526867	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0035	1994	FORD F250	1FTHF25H1RLB07579	FAIR	LTV	X			\$0	7/1/2018	7/1/2019
0041	1981	PETERBILT DUMP TRUCK	1XP9L29XBP142878	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0042	1981	PETERBILT DUMP TRUCK	1XP9L29X7BP142879	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0043	1981	PETERBILT DUMP TRUCK	1XP9L29X3BP142880	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0045	1988	FREIGHTLINER DUMP TRUCK	1FVN1DYB7JH408101	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0046	1988	FREIGHTLINER DUMP TRUCK	1FVN1DYB9JH408102	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0047	1995	PETERBILT DUMP TRUCK	1XPALB9X9SD364029	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0048	1995	PETERBILT DUMP TRUCK	1XPALB9X5SD364030	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0049	1995	PETERBILT DUMP TRUCK	1XPALB9X7SD364031	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0050	2000	FREIGHTLINER DUMP TRUCK	1FVX6WEB9YPH17159	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0051	2000	FREIGHTLINER DUMP TRUCK	1FVX6WEB5YPH17160	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0053	1992	FORD F350 FLATBED	2FDKF38GXNCA22075	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0054	1999	FORD F350 FLATBED	1FDWF37S6XED84618	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0056	1994	FORD F SUPER DUTY	1FDLF47F0REA37591	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0061	1978	WHITE 5TH WHEEL TRACTOR	5QPFHH1018170	ROAD	SEM	X			\$0	7/1/2018	7/1/2019
0067	1993	FORD 8000 ASPHALT TRUCK	1FDYH81E5PVA39938	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0072	1992	DAKOTA TILT TRAILER	1DA12TK67NP010590	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0075	1950	CLOUGH TANK TRAILER	328	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0077	1963	BEALL OIL TANK TRAILER	PP1T27363	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0078	1990	KITT SHOULDER TRAILER	2K9S2BB26L1028012	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0079	2000	OLYMPIC TILT BED TRAILER	1Z9TF1727YT091184	ROAD	TRL	X			\$0	7/1/2018	7/1/2019

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Currently Scheduled Autos

Auto #	Year	Make/Model	VIN	Department	Auto Code	Equip Code	Comp Ded	Coll Ded	Reported Value	Effective Date	Term. Date
0080	1978	COLUMBIA PUP TRAILER	2ED2078192	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0081	1978	COLUMBIA PUP TRAILER	2ED2078193	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0082	1978	COLUMBIA PUP TRAILER	2ED2078194	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0083	2001	CHEVROLET BLAZER	1GNDT13W01K231914	ROAD	SUV	X			\$0	7/1/2018	7/1/2019
0086	2000	TRAIL-EZE TILT TRAILER	1DA13TS44YP015052	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0089	1997	FORD F SUPER DUTY	1FDLF47G6VEC87470	WEED & PEST	LTV	X			\$0	7/1/2018	7/1/2019
0090	1993	FORD RANGER	1FTCR15U8PPA89662	WEED & PEST	LTV	X			\$0	7/1/2018	7/1/2019
0092	1984	FORD DUMP TRUCK	1FDJF37GXEPB51641	FAIR	MHT	X			\$0	7/1/2018	7/1/2019
0099	1991	EZ LOADER BOAT TRAILER	1ZE1DP42XMAP04829	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0109	2003	FREIGHTLINER DUMP TRUCK	1FVMAEAS83PK72419	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0110	2003	FREIGHTLINER DUMP TRUCK	1FVMAEAS43PK72420	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0111	1987	WHITE BOSS VACUUM TRUCK	1WXAACAD4HN121533	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0112	2003	CHEVROLET PICKUP	1GCHK24U932175109	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
0115	2003	DODGE DURANGO	1D8HS48N43F568940	ASSESSOR	SUV	X			\$0	7/1/2018	7/1/2019
0118	1990	PETERBILT SEMI-TRACTOR	1XPCD89X0LD289955	ROAD	SEM	X			\$0	7/1/2018	7/1/2019
0119	2003	INGER LIGHT TRAILER	338475UGN394	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0125	1996	FREIGHTLINER TRUCK	1FV6HLAC4TH724698	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0134	2005	FORD F250	1FTSX21Y45EA96181	FACILITIES	LTV	X			\$0	7/1/2018	7/1/2019
0135	2004	DODGE RAM 3500	3D7LU38C24G281694	WEED & PEST	LTV	X			\$0	7/1/2018	7/1/2019
0138	2005	DODGE DURANGO	1D4HB48DX5F551426	ASSESSOR	SUV	X			\$0	7/1/2018	7/1/2019
0139	2005	DODGE DURANGO	1D4HB48D85F551425	IT	SUV	X			\$7,000	7/1/2018	7/1/2019
0140	2005	CHEVROLET PICKUP	1GCHK23UX5F872584	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
0141	2005	DODGE RAM 2500	3D7KS28D95G828885	ROAD	LTV	X			\$20,587	7/1/2018	7/1/2019
0142	2005	DODGE RAM 2500	3D7KS28D45G858473	ROAD	LTV	X			\$20,587	7/1/2018	7/1/2019
0145	2006	DODGE DURANGO	1D4HB38N66F178812	COMM CORR	SUV	X			\$0	7/1/2018	7/1/2019
0146	2006	DODGE DURANGO	1D8HB48256F146427	COMM CORR	SUV	X			\$0	7/1/2018	7/1/2019
0148	2006	DODGE DURANGO	1D8HB48236F146426	PLANNING	SUV	X			\$0	7/1/2018	7/1/2019
0149	2006	DODGE DURANGO	1D8HB48276F146428	COMM CORR	SUV	X			\$0	7/1/2018	7/1/2019
0152	1998	BIG TEX UTILITY TRAILER	4K8JX1101W1A25025	WEED & PEST	TRL	X			\$0	7/1/2018	7/1/2019

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0153	1998	BEARC UTILITY TRAILER	21098	ROAD	TRL	X			\$0	7/1/2018	7/1/2019
0155	2004	MIRAGE 5X8 TRAILER	5M3BEO81341012764	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0156	2006	EAGLE UTILITY TRAILER	1C9BE26186P694226	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0157	2004	MIRAGE 5X8 TRAILER	5M3BE101741012235	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0158	2006	JEEP CHEROKEE	1J4GR48K46C340464	ROAD	SUV	X			\$21,640	7/1/2018	7/1/2019
0159	2006	CHEVROLET SILVERADO	1GCHK24U66E228182	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0160	2006	CHEVROLET SILVERADO	1GCHK24U36E225966	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0161	2006	CHEVROLET SILVERADO	1GCHK24U16E226159	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0163	2007	CHEVROLET 3500	1GBJK34U57E131164	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0166	2006	INTER VAN TRAILER	4RACS16236C008250	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0167	2002	DODGE RAM 3500	3B7MF33662M315970	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
0169	2007	DODGE DURANGO	1D8HB48257F536784	WEED & PEST	SUV	X			\$0	7/1/2018	7/1/2019
0172	2008	FORD F250	1FTSX21588EA62951	MAINTENANCE	LTV	X			\$0	7/1/2018	7/1/2019
0176	2001	STARCRAFT E350 CHASSIS BUS	1FDWE35L91HB26193	SHERIFF	BLG	X			\$0	7/1/2018	7/1/2019
0177	2008	FORD F250	1FTSX215X8ED00038	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0179	2008	DODGE DURANGO	1D8HB48258F126794	ASSESSOR	SUV	X			\$0	7/1/2018	7/1/2019
0180	2008	DODGE DURANGO	1D8HB48278F126795	PLANNING	SUV	X			\$0	7/1/2018	7/1/2019
0182	2008	FORD F350	1FDWF37568ED23698	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0183	2009	DODGE RAM 2500	3D7KS29T39G529663	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
0184	2009	DODGE DURANGO	1D8HB38P19F714182	ASSESSOR	SUV	X			\$0	7/1/2018	7/1/2019
0185	2009	DODGE DURANGO	1D8HB38P39F714183	YOUTH SRVCS	SUV	X			\$0	7/1/2018	7/1/2019
0186	2010	DODGE CHARGER	2B3AA4CVXAH199282	SHERIFF/S & R	POL	B			\$20,982	7/1/2018	7/1/2019
0187	2010	DODGE CHARGER	2B3AA4CV1AH199283	SHERIFF	POL	B			\$20,982	7/1/2018	7/1/2019
0189	2013	FORD EXPEDITION	1FMJU1G55DEF35247	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0190	2002	CHEVROLET SILVERADO	1GCHC24122E218701	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0191	1993	KENWORTH WATER TRUCK	1XKDD69X3PS592067	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0192	1999	KENWORTH WATER TRUCK	1NKDLU9X8XJ796922	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0193	2006	DOUBLE-R UTILITY TRAILER	1D9BU10106N451899	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0195	2010	CHEVROLET TAHOE	1GNUKAE04AR217128	SHERIFF	POL	B			\$28,145	7/1/2018	7/1/2019

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0196	2010	CHEVROLET TAHOE	1GNUKAE06AR215817	YOUTH SRVCS	SUV	X			\$28,154	7/1/2018	7/1/2019
0197	2011	DODGE RAM 2500	3D7LT2ET0BG545770	PUBLIC WKS	LTV	C			\$0	7/1/2018	7/1/2019
0198	2011	FORD EXPEDITION	1FMJU1G54BEF31252	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0199	2011	FORD EXPEDITION	1FMJU1G56BEF31253	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0200	2011	FORD EXPEDITION	1FMJU1G58BEF31254	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0204	2012	FORD EXPEDITION	1FMJU1G59CEF29465	FACILITIES	SUV	X			\$0	7/1/2018	7/1/2019
0205	2012	FORD EXPEDITION	1FMJU1G50CEF29466	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0206	2012	DODGE RAM 2500	3C6LD5AT9CG181002	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0207	2012	DODGE RAM 2500	3C6LD5AT7CG181001	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0208	2012	DODGE RAM 2500	3C6TD5CT1CG193027	ROAD	LTV	X			\$0	7/1/2018	7/1/2019
0210	1978	WHITE 5TH WHEEL TRACTOR	5QPFHH1018172	FAIR	SEM	X			\$0	7/1/2018	7/1/2019
0211	1998	FREIGHTLINER DUMP TRUCK	1FV46EDB1WP960926	ROAD	MHT	H			\$0	7/1/2018	7/1/2019
0212	1998	FREIGHTLINER DUMP TRUCK	1FV46EDB6WP960923	ROAD	MHT	H			\$0	7/1/2018	7/1/2019
0214	2013	FORD EXPLORER	1FM5K8AR9DGC15834	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0215	2013	FORD EXPLORER	1FM5K8AR0DGC15835	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0217	1991	AMERICAN BOAT TRAILER	1A9DS151XM1A00081	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0220	2010	FORD F350	1FDWD3HY0AEB26170	ROAD	LTV	F			\$25,995	7/1/2018	7/1/2019
0222	1993	EZ LOADER BOAT TRAILER	1ZE1BCT18NAE22264	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0224	2006	MIRAGE ATV TRAILER	5M3BE172961023352	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0225	1978	TRAC PAC SNOWMOBILE UTILITY TRAILER	TP2281301	SHERIFF	TRL	X			\$100	7/1/2018	7/1/2019
0226	2008	PACE UTILITY TRAILER	5VZUB14288L002224	SHERIFF	TRL	X			\$6,800	7/1/2018	7/1/2019
0228	2004	ZIEMAN TRAILER	1ZCF220104BB48712	SHERIFF	TRL	X			\$0	7/1/2018	7/1/2019
0229	2003	LOWBOY DAKOTA HEAVY TRAILER	1DAF3D9N33M016259	ROAD	STR	X			\$0	7/1/2018	7/1/2019
0230	2004	CHRYSLER PACIFICA	2C8GF68474R644175	SHERIFF	POL	B			\$20,000	7/1/2018	7/1/2019
0231	2008	TOYOTA RAV4	JTMBK35V785068321	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
0232	2014	FORD EXPLORER	1FM5K8AR1EGB74357	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0233	2014	FORD EXPLORER	1FM5K8AR8EGB74355	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0235	2014	FORD EXPLORER	1FM5K8ARXEGB74356	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019

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0236	2014	RIVERWILD BOAT TRAILER (W/RIVERWILD BOAT, SER#71415)	2AALT912700015682	SHERIFF	TRL	X			\$5,500	7/1/2018	7/1/2019
0237	1999	CHEVROLET BLAZER	1GNDT13W7X2164043	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0238	2015	FORD EXPLORER	1FM5K8AR4FGC07949	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0239	2015	FORD EXPLORER	1FM5K8AR0FGC07947	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0240	2015	FORD EXPLORER	1FM5K8AR2FGC07948	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0241	2016	FORD EXPLORER	1FM5K8AR2GGB35926	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0242	2016	FORD EXPLORER	1FM5K8AR4GGB35927	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0243	2016	FORD EXPLORER	1FM5K8AR6GGB35928	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0244	2016	FORD EXPLORER	1FM5K8AR8GGB35929	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0245	2011	CHRYSLER TOWN & COUNTRY VAN	2A4RR5DGXBR675343	SHERIFF/MINT	POL	X			\$0	7/1/2018	7/1/2019
0246	2008	DODGE DURANGO	1D8HB48238F126793	YOUTH SRVCS	SUV	X			\$0	7/1/2018	7/1/2019
0247	2016	RAM CHASSIS 4500	3C7WRLBJ3GG297121	ROAD	MHT	X			\$0	7/1/2018	7/1/2019
0248	2017	FORD F250	1FT7W2B6XHEB92830	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0249	2017	FORD EXPLORER	1FM5K8AR3HGB40697	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0250	2017	FORD EXPLORER	1FM5K8AR1HGB40696	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0251	2017	FORD EXPLORER	1FM5K8ARXHGB40695	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0252	2017	FORD F250	1FT7W2B60HEC32123	PLANNING	LTV	X			\$65,000	7/1/2018	7/1/2019
0253	2017	FORD F450	1FDUF4HY0HED59859	PUBLIC WKS	LTV	X			\$70,000	7/1/2018	7/1/2019
0254	2017	RAM 2500 ST	3C6LR5ATXHG706495	PUBLIC WKS	LTV	X			\$55,000	7/1/2018	7/1/2019
0255	2017	RAM 2500 ST	3C6LR5AT8HG706494	PUBLIC WKS	LTV	X			\$55,000	7/1/2018	7/1/2019
0256	2006	VOLKSWAGEN JETTA	3VWRF71K96M700388	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
0257	2011	TOYOTA CAMRY	4T4BF3EKXBR139696	SHERIFF	POL	X			\$0	7/1/2018	7/1/2019
18-01	2018	FORD EXPLORER	1FM5K8AR0JGB12233	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
18-02	2018	FORD EXPLORER	1FM5K8AR2JGB12234	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
18-03	2018	FORD EXPLORER	1FM5K8AR4JGB12235	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
18-04	2018	FORD EXPLORER	1FM5K8AR6JGB12236	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
18-05	2018	FORD EXPLORER	1FM5K8AR8JGB12237	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019

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18-06	2018	FORD EXPLORER	1FM5K8ARXJGB12238	SHERIFF	POL	B			\$0	7/1/2018	7/1/2019
Vehicles: AL (143) APD (0)											

Deleted Autos

Auto #	Year	Make/Model	VIN	Department	Auto Code	Equip Code	Comp Ded	Coll Ded	Reported Value	AL Contribution	APD Contribution	Effective Date	Term. Date
Vehicles: AL (0) APD (0)													

Department Summary	Vehicles	Reported Value
ASSESSOR	4	\$0
COMM CORR	3	\$0
FACILITIES	2	\$0
FAIR	3	\$0
HHW	1	\$0
IT	1	\$7,000
MAINTENANCE	1	\$0
PLANNING	3	\$65,000
PUBLIC WKS	4	\$180,000
ROAD	58	\$88,809
SHERIFF	52	\$81,527
SHERIFF/MINT	1	\$0
SHERIFF/S & R	1	\$20,982
WEED & PEST	6	\$0
YOUTH SRVCS	3	\$28,154
Total	143	\$471,472

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Auto Code	Description	Auto Code	Description	Equip Code	Description	Equip Code	Description
AMB	Paramedic/Ambulance	NAL	Non-Owned AL	A	Special Accessories (eg. 2-Way Radio, Perm. Attached Electronic Equipment (list))	L	Sludge Package
ART	Bus Articulated	NAP	Non-Owned APD	B	Police/Fire/Emergency Vehicle (inc. \$10,000 max for misc. equip)	M	Sewer Inspection/Cleaning Equipment
ATQ	Fire Antique	PMP	Fire Pumper	C	Pickup Truck Special Accessories (eg. tool box, pipe rack, etc.)	N	Water Tank
BLG	Bus Large: 45+	POL	Police Vehicle	D	Utility Box	O	Crane
BMD	Bus Medium: 20-45	PPV	Private Passenger	E	Dump Box (2 Yard)	P	Wheel Chair Lift
BSM	Bus Small: under 20	SEM	Semi	F	Flat Bed (10' - 15' lg)	Q	Welder
GKP	Garage	SSW	Street Sweeper/Sewer Cleaner	G	Flat Bed (16' - 20' lg)	R	Air Compressor/Generator
LAD	Fire Ladder	STR	Semi Trailer	H	Dump Box (6-9 Yard)	S	Misc. Hand Tools or Equipment (\$1,500 max.)
LTV	Light Truck/Van	SUV	SUV	I	Dump Box (10-13 Yard)	T	Misc. Hand Tools or Equipment (\$2,500 max.)
MCY	Motorcycle	TRL	Trailer	J	Garbage Package (10 Yard)	U	Utility Bucket
MHT	Medium/Heavy Truck	UTC	Utility Cart	K	Garbage Package (28 Yard)	V	Cube Box (Van/Truck)
						X	None

**Workers' compensation insurance proposal for
WASCO COUNTY**

MIKE COURTNEY
ISU INS SVCS-THE STRATTON AGCY
P: 541.296.4604
F: 888.230.9237
mikec@stratton-insurance.com

WASCO COUNTY

Premium estimate for Guaranteed Cost Plan

Period: 07/01/2018 - 07/01/2019

Policy: 482892

Plan: 1

Class	Description	Estimated Payroll	Rate	Estimated Premium
0050	Weed Control Incl Dr	\$59,520	3.87	\$2,303
5506	Street/Rd Const-Fnl Grad/Pve/Rep/Dr	\$763,604	6.74	\$51,467
7024 M	Vessels-Noc-State Act	\$27,633	3.26	\$901
7720	Police Officers & Dr	\$1,431,133	2.72	\$38,927
8380	City/County-Veh/Equip Repr Shop-Dr	\$101,428	2.59	\$2,627
8742	Field Representatives	\$462,807	.19	\$879
8810	Office Clerical	\$1,827,123	.11	\$2,010
8820	Attorney & Cler/Messenger/Dr	\$392,212	.13	\$510
9015	Buildings-Ops By Owner/Lessee & Drivers	\$186,048	2.64	\$4,912
9016	County Fairs/Dr	\$32,136	2.02	\$649
9101	College/Schools-Al Other Emp	\$0	2.93	\$0
9410	Municipal/Twn/Cnty/State Emp-Noc	\$1,388,286	1.23	\$17,076
0042	Street/Rd Beautificatn Incl Dr	\$0	5.12	\$0
5213	Concrete Construction Noc	\$0	4.46	\$0
5507	Street/Rd Const-Rdbed/Subase-Dr	\$0	3.82	\$0
5508	Street/Rd Const-Rock Excav-Dr	\$0	8.48	\$0
7720	Police Matrons/Juvenile Officers/Dr	\$0	2.72	\$0
7720	Inmates	\$0	2.72	\$0
7720	County Search And Rescue- Volunteer	\$0	2.72	\$0
8411	Vol Dpty Sheriff @3400/Mo Ea	\$0	1.14	\$0
8831	Dog Pounds-Incl Dog Catcher/Dr	\$0	1.17	\$0
8832	Physician & Clerical	\$0	.31	\$0
8835	Nurse-Home Health/Public-Trvl-Al Emp	\$0	2.45	\$0
9102	Park Noc-All Employees & Dr	\$0	2.96	\$0
9402	Highwy Oper/Snow Remvl Only/Dr	\$0	4.62	\$0
7720	Vol Emergency Management	\$0	2.72	\$0
7720	Vol Explorer Scouts	\$0	2.72	\$0
7720	Vol Police Cadet	\$0	2.72	\$0
8810	Vol Election Poll Workers	\$6,500	.11	\$7
8835	Vol Health Care Workers	\$0	2.45	\$0

Total Payroll \$6,678,430

Manual Premium \$122,268

Experience Rating Modification x .75

Modified Premium \$91,701

Annual Prepay Discount (3.5%) - \$3,210

Standard Premium \$88,491

Premium Discount - \$13,753

Discounted Premium \$74,738

WASCO COUNTY

Premium estimate for Guaranteed Cost Plan

Period: 07/01/2018 - 07/01/2019

Policy: 482892

Plan: 1

Terrorism Premium	+	\$334
Catastrophe Premium	+	\$668
DCBS Premium Assessment @ 7.4%	+	<u>\$5,564</u>
Total Premiums and Assessments		\$81,303
Annual Prepay Installment		\$81,303

Premium discount schedule

First	\$5,000	0.0%
Next	\$10,000	10.5%
Next	\$35,000	16.5%
Over	\$50,000	18.0%

Payroll Reporting Frequency: Annual

Maritime coverage at limit of \$500,000 with \$100 minimum premium.

Terrorism premium = total payroll / 100 x .005

Catastrophe premium = total payroll / 100 x .01

DCBS Premium Assessment excludes federal premium.

Premium and rating factors will change on your rating effective date to those in effect at that time.

Your policy premium is based on your current estimated premium and may be prorated for policies issued for less than a full year or adjusted based on actual payroll by classification.

WASCO COUNTY

Notice of Election for Guaranteed Cost Plan

Period: 07/01/2018 - 07/01/2019

Policy: 482892

Plan: 1

Agency: ISU INS SVCS-THE STRATTON AGCY

Producer: MIKE COURTNEY

Premium Estimate:

Modified premium	\$91,701
Annual prepay discount (3.5%)	\$3,210
Standard premium	\$88,491
Premium discount	\$13,753
Total premiums and assessments	\$81,303

Payroll reporting frequency: Annual

Please visit saif.com and choose *Safety and health* for information about safety or choose *Employer Guide* for information about reporting payroll, paying online, filing and managing a claim, and coverage.

I, the undersigned, as a legal representative of the company listed above, do hereby authorize SAIF Corporation to issue the policy and determine workers' compensation premiums according to the plan selection on this form. I have read, understand, and agree to the terms and conditions of this plan as set forth in the proposal.

Authorized signature of insured

Date signed

Please return this page to:

SAIF CORPORATION
400 High St SE
Salem, OR 97312-1000

WASCO COUNTY

Prepay Installment

Period: 07/01/2018 - 07/01/2019

Policy: 482892

Plan: 1

Please return this page with remittance.

Annual prepay installment due by **07/10/2018: \$81,303**

Write the quote or policy number indicated in this document on your check. Make check or money order payable to:

SAIF CORPORATION
400 High St SE
Salem, OR 97312-1000

SAIF use only

Date received	_____	Amount received	_____	TAMCOX
Bond Company	_____	Bond no.	_____	Check no. _____

WASCO COUNTY**Plan description for Guaranteed Cost Plan****Period:** 07/01/2018 - 07/01/2019**Policy:** 482892**Guaranteed Cost Plan**

SAIF Corporation's Guaranteed Cost Plan is a simple, no-risk plan that allows purchasers to know their insurance costs throughout the policy period. It may provide a premium discount based on volume.

The Prepay advantage and payment terms - Plan 1

SAIF Corporation offers additional savings in exchange for paying premiums in advance. A 3.5 percent discount is offered for annual prepay plans.

SAIF uses estimated premium paid in advance during the policy year to calculate the prepay discount even when your standard premium changes during the policy period.

The terrorism premium, catastrophe premium, and the Department of Consumer and Business Services (DCBS) premium assessment will also be estimated and paid with your prepay installments. The prepay discount does not apply to the terrorism premiums or the DCBS premium assessment.

If SAIF does not receive your first installment in our office on or before the 10th day of the new policy period, you will not receive the prepay discount. SAIF does not use postmark dates in determining date received.

Because the prepayment installments are based on estimated payroll and premium, your final premium, including terrorism and catastrophe premiums and DCBS premium assessment, cannot be determined until you report the actual subject payroll. A payroll report will be sent to you at the end of the policy year. SAIF must receive your completed payroll report by the indicated due date or you may go to **saif.com** to submit your payroll online. We will calculate the premium and assessment amounts and compare them to the payments you made based on the estimate. We will then send you a reconciliation statement showing the difference in these two amounts.

SAIF adds interest at the rate of one percent per month to any past due balance.

April 2, 2018

Wasco County
511 Washington St Ste 207
The Dalles, OR 97058-2237

Account No: 482892

Dear Policy Holder:

Your workers' compensation insurance policy with SAIF Corporation will renew on July 1, 2018. For the upcoming policy year, please provide projected payroll by classification in the spaces below. I appreciate your assistance and look forward to your response by April 25, 2018.

Class	Description	Projected Payroll
0042	Street/Rd Beautificatn Incl Dr	
0050	Weed Control Incl Dr	59,520
5213	Concrete Construction Noc	
5506	Street/Rd Const-Fnl Grad/Pve/Rep/Dr	763,604
5507	Street/Rd Const-Rdbed/Subase-Dr	
5508	Street/Rd Const-Rock Excav-Dr	
7024	Vessels-Noc-State Act	27,633
7720	Police Matrons/Juvenile Officers/Dr	
7720	Inmates	
7720	County Search and Rescue- Volunteer	?
7720	Police Officers & Dr	1,431,133
7720	Vol Explorer Scouts	
7720	Vol Emergency Management	
7720	Vol Police Cadet	

Wasco County
 Account No: 482892
 April 2, 2018
 Page 2

8380	City/County-Veh/Equip Repr Shop-Dr	101,428
8411	Vol Dpty Sheriff @3400/Mo Ea	?
8742	Field Representatives	462,807
8810	Vol Election Poll Workers	6,500
8810	Office Clerical	1,827,123
8820	Attorney & Cler/Messenger/Dr	392,212
8831	Dog Pounds-Incl Dog Catcher/Dr	
8832	Physician & Clerical	
8835	Nurse-Home Health/Public-Trvl-Al Emp	
8835	Vol Health Care Workers	
9015	Buildings-Ops By Owner/Lessee & Drivers	186,048
9016	County Fairs/Dr	32,136
9101	College/Schools-Al Other Emp	
9102	Park Noc-All Employees & Dr	
9402	Highwy Oper/Snow Remvl Only/Dr	
9410	Municipal/Twn/Cnty/State Emp-Noc	1,388,286

As your workers' compensation insurance carrier, SAIF Corporation strives to provide you with the best services available at the lowest possible cost. We appreciate the confidence you have placed in us in the past, and we look forward to working with you during the next policy year. Please feel free to contact us whenever you need assistance.

Sincerely,

Jill Edwards, Assistant Underwriter
 400 High Street SE
 Salem, Oregon 97312
 P: 503.373.8411 or 800.285.8525 ext. 8411
 jiledw@saif.com

je

Policy Summary Report



Policy: 482892 - Wasco County
Legal Name: Wasco County

Policy Details

Status: Active
 Market Type: Voluntary
 Relation Type:
 Rate Acct:
 Orig Cov Date: 07/01/1991
 Cont Cov Date: 07/01/1991
 Business Type: Executive and Legislative Offices, Combined
 Entity: Political Subdivision: County
 WCD Number: 5630009
 NCCI Number: 360237842
 EIN: 93-6002315
 Deposit On Hand: 0
 Principal Class: 7720
 NAICS Code: 921140

Current Policy Period Details

Period Status: Open
 Effective Date: 07/01/2017
 Expiration Date: 07/01/2018
 Cancel Date:
 ARD: 07/01/2017
 Period Length/Suffix: 365/170
 Source / Financial: WCIS/WCIS
 Sales Plan: Guaranteed Cost
 Prepay Type: Annually
 ELCB Limits: 500,000/500,000/500,000
 ND Reimb: 07/01/2017 - 07/01/2018 Quarterly
 Group Name:
 Group Type:
 Rating Plan: ERP - .74
 Tier: E - 1.30
 S/ARAP:
 OCCPAP:
 Standard Premium 96,375
 Rpt Freq/Pmt Pln: Annually / RGN PPAY GC - A

Last Audit

Audit Period: 07/01/2014 - 07/01/2015
 Audit Result: 76.66
 Pct of Change: 0.07%
 Auditor: Northwest Audit - Ryan Rick

No Other States Coverage

No Gaps in Coverage

Policy Period History

Data as of: 06/04/2018

Policy Year	Mod	Payroll	Claim Freq	Std Prem	Tier
2017	.74	6,842,098	.09	96,375	E
2016	.79	6,566,847	.15	94,643	E
2015	.81	5,890,145	.15	90,245	E
2014	1.00	5,681,405	.11	108,863	E
2013	1.01	6,446,064	.11	126,592	E

Policy Performance History

Data as of: 06/04/2018

Policy Year	Prorated Premium	Paid Losses	Incurred Losses	Paid/Std	Inc/Std	Clm Count	Exp Clm Count	Paid TL	Paid Med	ND Reimb	TL Count	Exp TL Count	TL Day
2017	89,532	20,297	34,837	23%	39%	6	7.27	6,244	14,054	(2,680)	3	2.28	51
2016	94,643	17,315	17,315	18%	18%	10	7.87	188	17,127	(11,136)	1	2.43	6
2015	90,245	13,711	13,711	15%	15%	9	7.75	4,656	9,055	(6,305)	3	2.35	45
2014	108,863	7,283	7,283	7%	7%	6	7.75	0	7,283	(2,962)	0	2.15	0
2013	126,592	13,357	13,357	11%	11%	7	8.61	2,112	11,245	(2,894)	2	2.32	54

Policy Addresses and Contacts

Type	Address	County	Phone	Fax
Mailing	511 Washington St Ste 207 the Dalles, OR 97058-2237	Wasco	541.296.2276	541.296.3769
Principal Business	511 Washington St Ste 207 the Dalles, OR 97058-2237	Wasco	541.296.2276	
	Type First Name Last Name Title Phone Email			
CON	Barbara Case			
Business	202 E 5th St the Dalles, OR 97058-2220	Wasco		

Policy Summary Report



Policy: 482892 - Wasco County
Legal Name: Wasco County

Policy Addresses and Contacts					
Type	Address	County	Phone	Fax	
Business	2705 E 2nd St the Dalles, OR 97058-4052	Wasco			
Business	419 E 5th St the Dalles, OR 97058-2673	Wasco			
Business	River Rd the Dalles, OR 97058	Wasco			
Business	203 A E 4th St the Dalles, OR 97058-2205	Wasco			
Business	421 E 7th St the Dalles, OR 97058-2607	Wasco			
Business	400 E 5th St the Dalles, OR 97058-2674	Wasco			
Business	606 Court St the Dalles, OR 97058-2242	Wasco			
Claims	511 Washington St #207 the Dalles, OR 97058-2237	Wasco	541.506.2774		
Type	First Name	Last Name	Title	Phone	Email
CLM	Paula	Brunt	Hr Manager	541.506.2774	

No Assumed Business Names

Interested Parties					
Name	Title	Owner %	Director	Eff Date	Exp Date
Stone, Tyler	Director	.00	N	11/29/2007	

No Officer Exemptions

Preferred Workers			
WCD Number	Name	Eff Date	Exp Date
H841253	Ringo, Marjorie L	10/20/1997	10/20/2000
F471337	Mountainchief, Rebecca	09/14/1990	09/13/1993

Classes							
Class	Description	Type	Eff Date	Exp Date	Base Rate	Est Payroll	Man Premium
0050 11	Weed Control Incl Dr	EM	07/01/2017	12/31/2017	4.17	30,005	1,251
5506 11	Street/Rd Const-Fnl Grad/Pve/Rep/Dr	EM	07/01/2017	12/31/2017	7.05	395,256	27,866
7024 03 M	Vessels-Noc-State Act	EM	07/01/2017	12/31/2017	3.91	14,627	572
7720 11	Police Officers & Dr	EM	07/01/2017	12/31/2017	2.73	819,790	22,380
8380 13	City/County-Veh/Equip Repr Shop-Dr	EM	07/01/2017	12/31/2017	3.15	50,671	1,596
8742 06	Field Representatives	EM	07/01/2017	12/31/2017	.23	27,186	63
8810 03	Office Clerical	EM	07/01/2017	12/31/2017	.13	1,127,112	1,465
8820 01	Attorney & Cler/Messenger/Dr	EM	07/01/2017	12/31/2017	.13	251,260	327
9015 33	Buildings-Ops By Owner/Lessee & Drivers	EM	07/01/2017	12/31/2017	2.83	98,313	2,782
9016 10	County Fairs/Dr	EM	07/01/2017	12/31/2017	2.33	16,119	376

Policy Summary Report



Policy: 482892 - Wasco County
Legal Name: Wasco County

Classes							
Class	Description	Type	Eff Date	Exp Date	Base Rate	Est Payroll	Man Premium
9101 03	College/Schools-Al Other Emp	EM	07/01/2017	12/31/2017	3.34	36,896	1,232
9410 03	Municipal/Twn/Cnty/State Emp-Noc	EM	07/01/2017	12/31/2017	1.40	580,168	8,122
0042 03	Street/Rd Beautificatn Incl Dr	IFANY	07/01/2017	12/31/2017	5.64	0	0
5213 01	Concrete Construction Noc	IFANY	07/01/2017	12/31/2017	4.71	0	0
5507 01	Street/Rd Const-Rdbed/Subase-Dr	IFANY	07/01/2017	12/31/2017	5.27	0	0
5508 03	Street/Rd Const-Rock Excav-Dr	IFANY	07/01/2017	12/31/2017	11.70	0	0
7720 13	Police Matrons/Juvenile Officers/Dr	IFANY	07/01/2017	12/31/2017	2.73	0	0
7720 EV	Inmates	IFANY	07/01/2017	12/31/2017	2.73	0	0
7720 EW	County Search And Rescue-Volunteer	IFANY	07/01/2017	12/31/2017	2.73	0	0
8411 KE	Vol Dpty Sheriff @3400/Mo Ea	IFANY	07/01/2017	12/31/2017	1.59	0	0
8831 02	Dog Pounds-Incl Dog Catcher/Dr	IFANY	07/01/2017	12/31/2017	1.27	0	0
8832 03	Physician & Clerical	IFANY	07/01/2017	12/31/2017	.36	0	0
8835 03	Nurse-Home Health/Public-Trvl-Al Emp	IFANY	07/01/2017	12/31/2017	3.02	0	0
9102 01	Park Noc-All Employees & Dr	IFANY	07/01/2017	12/31/2017	3.30	0	0
9402 05	Highwy Oper/Snow Remvl Only/Dr	IFANY	07/01/2017	12/31/2017	5.04	0	0
7720 DR	Vol Emergency Management	VH	07/01/2017	12/31/2017	2.73	0	0
7720 EG	Vol Explorer Scouts	VH	07/01/2017	12/31/2017	2.73	0	0
7720 EH	Vol Police Cadet	VH	07/01/2017	12/31/2017	2.73	0	0
8810 AO	Vol Election Poll Workers	VH	07/01/2017	12/31/2017	.13	1,764	2
8835 AG	Vol Health Care Workers	VH	07/01/2017	12/31/2017	3.02	0	0
0050 11	Weed Control Incl Dr	EM	01/01/2018	06/30/2018	4.17	29,515	1,231
5506 11	Street/Rd Const-Fnl Grad/Pve/Rep/Dr	EM	01/01/2018	06/30/2018	7.05	388,811	27,411
7024 03 M	Vessels-Noc-State Act	EM	01/01/2018	06/30/2018	3.91	14,389	563
7720 11	Police Officers & Dr	EM	01/01/2018	06/30/2018	2.73	806,424	22,015
8380 13	City/County-Veh/Equip Repr Shop-Dr	EM	01/01/2018	06/30/2018	3.15	49,844	1,570
8742 06	Field Representatives	EM	01/01/2018	06/30/2018	.23	26,742	62
8810 03	Office Clerical	EM	01/01/2018	06/30/2018	.13	1,108,736	1,441
8820 01	Attorney & Cler/Messenger/Dr	EM	01/01/2018	06/30/2018	.13	247,163	321
9015 33	Buildings-Ops By Owner/Lessee & Drivers	EM	01/01/2018	06/30/2018	2.83	96,711	2,737
9016 10	County Fairs/Dr	EM	01/01/2018	06/30/2018	2.33	15,857	369
9101 03	College/Schools-Al Other Emp	EM	01/01/2018	06/30/2018	3.34	36,294	1,212
9410 03	Municipal/Twn/Cnty/State Emp-Noc	EM	01/01/2018	06/30/2018	1.40	570,709	7,990
0042 03	Street/Rd Beautificatn Incl Dr	IFANY	01/01/2018	06/30/2018	5.64	0	0
5213 01	Concrete Construction Noc	IFANY	01/01/2018	06/30/2018	4.71	0	0
5507 01	Street/Rd Const-Rdbed/Subase-Dr	IFANY	01/01/2018	06/30/2018	5.27	0	0
5508 03	Street/Rd Const-Rock Excav-Dr	IFANY	01/01/2018	06/30/2018	11.70	0	0
7720 13	Police Matrons/Juvenile Officers/Dr	IFANY	01/01/2018	06/30/2018	2.73	0	0
7720 EV	Inmates	IFANY	01/01/2018	06/30/2018	2.73	0	0
7720 EW	County Search And Rescue-Volunteer	IFANY	01/01/2018	06/30/2018	2.73	0	0
8411 KE	Vol Dpty Sheriff @3400/Mo Ea	IFANY	01/01/2018	06/30/2018	1.59	0	0
8831 02	Dog Pounds-Incl Dog Catcher/Dr	IFANY	01/01/2018	06/30/2018	1.27	0	0
8832 03	Physician & Clerical	IFANY	01/01/2018	06/30/2018	.36	0	0
8835 03	Nurse-Home Health/Public-Trvl-Al Emp	IFANY	01/01/2018	06/30/2018	3.02	0	0

Policy Summary Report



Policy: 482892 - Wasco County

Legal Name: Wasco County

Classes							
Class	Description	Type	Eff Date	Exp Date	Base Rate	Est Payroll	Man Premium
9102 01	Park Noc-All Employees & Dr	IFANY	01/01/2018	06/30/2018	3.30	0	0
9402 05	Highway Oper/Snow Remvl Only/ Dr	IFANY	01/01/2018	06/30/2018	5.04	0	0
7720 DR	Vol Emergency Management	VH	01/01/2018	06/30/2018	2.73	0	0
7720 EG	Vol Explorer Scouts	VH	01/01/2018	06/30/2018	2.73	0	0
7720 EH	Vol Police Cadet	VH	01/01/2018	06/30/2018	2.73	0	0
8810 AO	Vol Election Poll Workers	VH	01/01/2018	06/30/2018	.13	1,736	2
8835 AG	Vol Health Care Workers	VH	01/01/2018	06/30/2018	3.02	0	0

Policy Endorsements			
Code	Description	Eff Date	Exp Date
217	Premium Payment Rating Plan Endorsement	07/01/2017	07/01/2018
346	Municipal Volunteers	07/01/2017	
401	Maritime Coverage Endorsement	07/01/2017	07/01/2018
434	Voluntary Compensation Maritime Coverage Endorsement	07/01/2017	07/01/2018
350	City or County Inmates Performing Authorized Employment	07/01/2017	
356	Political Subdivision Volunteers	07/01/2017	
356	Political Subdivision Volunteers	07/01/2017	
356	Political Subdivision Volunteers	07/01/2017	
356	Political Subdivision Volunteers	07/01/2017	
218	Premium Discount Endorsement	07/01/2017	
356	Political Subdivision Volunteers	07/01/2017	
441	Oregon Amendatory Endorsement	07/01/2016	
211C	Catastrophe (other than Certified Acts of Terrorism) Premium End	01/01/2015	
212B	Terrorism Risk Insurance Prog Reauthorization Act Disclosure End	01/01/2015	
210A	Oregon Cancellation Endorsement	07/01/2010	
315	Personal Election Cancellation Endorsement	01/01/2010	
444	Confidentiality Endorsement	07/01/2006	
235	Premium Due Date Endorsement	07/01/2004	
208	Oregon Contracting Classification Premium Adjustment Endorsement	07/01/2004	
213	Notification of Change in Ownership Endorsement	07/01/2004	

No Waivers of Subrogation

Federal Limits			
Coverage Type	Limits	Adj Factor	Eff Date
Maritime/Jones Act	500,000	1.54	07/01/2017

Team Assignment		
Function	Name	Phone
Office	Hermiston/Pendleton	
Customer Service Team	Baker City/Pendleton	
Agency	ISU Ins Svcs-the Stratton Agcy	541.276.2302
Producer	Mike Courtney	541.296.4604
Retention Mkt Rep	Mike Elliott	541.383.2047
Underwriter	Tami J Coxen	503.373.8129
Customer Billing Rep	Chelsea M Evans	503.373.8836
Credit/Collections Rep	Kathy A Hamilton	503.373.8459
Assistant Underwriter	Jill I Edwards	503.373.8411
Return to Work Consultant	Tracy R Stephens	541.383.2166

Policy Summary Report



Policy: 482892 - Wasco County
Legal Name: Wasco County

Team Assignment		
Function	Name	Phone
Safety Management Consultant	Liz A Foott	541.383.2145
EAIP Specialist	John J Misa	503.373.8231

No Affiliations

YOUR CIS CONTACTS

CIS LEARNING CENTER

learn@cisoregon.org
(800) 922-2684 ext. 8

EMPLOYEE BENEFITS

employeebenefits@cisoregon.org
(855) 763-3829, (503) 763-3829

UNDERWRITING

Tena Purdy
Underwriting Manager
tpurdy@cisoregon.org
(800) 922-2684 ext. 3864, (503) 763-3864

GENERAL LIABILITY

Jon Stouffer
P/L Senior Claims Consultant
jstouffer@cisoregon.org
(800) 922-2684 ext. 3876, (503) 763-3876

RISK MANAGEMENT

John Zakariassen
Senior Risk Management Consultant
jzakariassen@cisoregon.org
(800) 922-2684 ext. 3852, (503) 763-3852

EMPLOYMENT RISK MANAGEMENT

Hire to Retire: H2R@cisoregon.org
Pre-Loss Legal: PreLoss@cisoregon.org
(800) 922-2684 ext. 7, (503) 763-3848



2017 Membership Report

Wasco County

Agent: Stratton Insurance Services, Inc.



citycounty insurance services
cisoregon.org

MAIN OFFICE: (503) 763-3800 (800) 922-2684 1212 Court St. NE, Salem, OR 97301

CLAIMS OFFICE: (503) 763-3875 (800) 922-2684 ext 3875 PO Box 1469, Lake Oswego, OR 97035

GUARDIANS OF THE FUTURE

Oregon's future depends on you!

Confucius said, "Study the past if you would define the future." He might have been the first risk manager.

We know that success for our cities, counties and organizations depends on our ability to remember what's gone well and to avoid our past missteps. That's especially true when we're trying to keep employees safe, protect property from damage, and avoid acts that lead to liability claims. CIS members are indeed the guardians of Oregon's future, and this report is intended to help you in that role.

Below and on the facing page, you'll see data that reflects the collaboration between CIS and your entity over the past year. You'll also see a snapshot of coverage, claims, and participation by entity staff in key training and other CIS-sponsored events, and information about how your entity's performance stacks up against other members of the pool.

Based on the numbers, you may want to encourage greater participation in our no-or-low-cost training activities, or inquire into grants for which your entity may be eligible. Your CIS Risk Management Consultant, [John Zakariassen](#), is standing by to guide you in your quest for success. You'll find your consultant's contact information on the back page.

On behalf of our Board of Trustees and staff, please accept our thanks for **13 years** of continuous membership with our Property/Casualty program. We look forward to continuing to deliver Trust-worthy results in trustworthy ways – especially when you need us most.

Lynn McNamara
CIS Executive Director

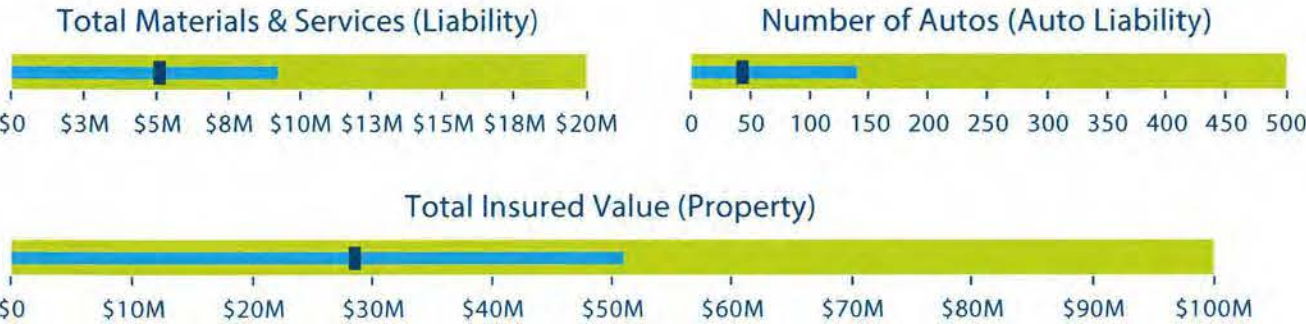
COVERAGE PARTICIPATION

Listed below are the various lines of coverage your entity currently participates in as a member-owner, and the coverage line opportunities available to you.



COVERED EXPOSURES (Tick mark = Pool average)

The below graphs represent your entity's covered exposures compared to the pool's average.

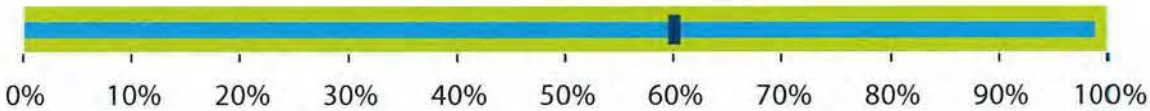


RISK MANAGEMENT SERVICES BY THE NUMBERS



Percentage Correct On Most Recent Best Practices Survey

(Tick mark = Pool average)

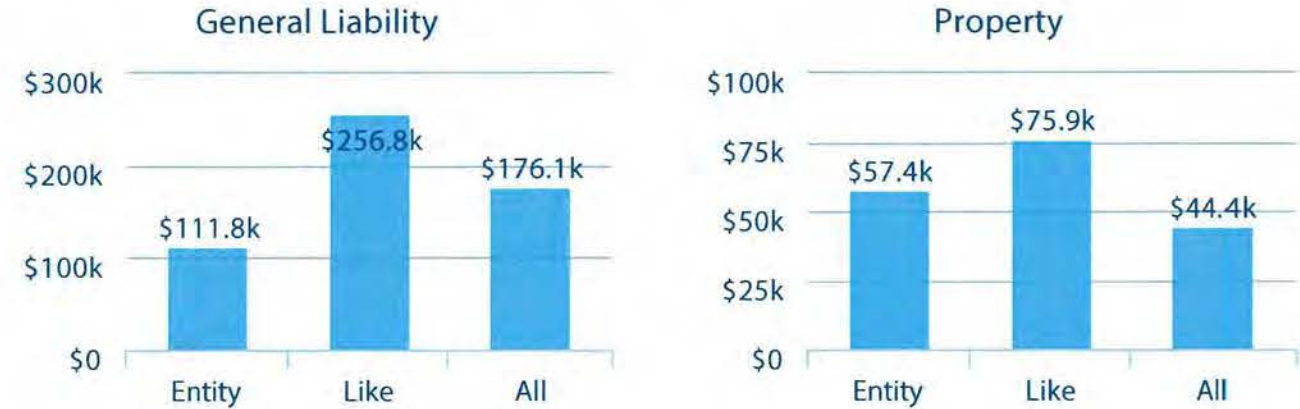


CLAIMS SUMMARY FY 2012-13 TO FY 2017-18 (AS OF 12/31/2017)

COVERAGE	COV. YEARS	CLAIMS	LOSSES	AVG. COST PER CLAIM	% OF LOSSES	LOSS RATIO
AUTO LIABILITY	6	6	\$23,600	\$3,933	12%	16%
GENERAL LIABILITY	6	11	\$111,822	\$10,166	58%	19%
PROPERTY	6	4	\$57,371	\$14,343	30%	11%
TOTAL		21	\$192,793		100%	AVG: 15%

LOSS COMPARISON FY 2012-13 TO FY 2017-18 (AS OF 12/31/2017)

Comparing Wasco County to Counties w/ Pop. 10K to 25K and all CIS members





The Stratton Agency

Auto • Home • Life • Health

Wasco County

Your 2018 Builders Risk Policy Prepared by:

Breanna Wimber
breannaw@stratton-insurance.com

Mike Courtney
mikec@stratton-insurance.com

200 Union Street The Dalles OR 97058

541-296-2127

www.stratton-insurance.com

800-225-2521



Policyholder Information

Named Insured & Mailing Address

WASCO COUNTY
511 Washington St
The Dalles, OR 97058

Agent Mailing Address & Phone No.

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY
200 UNION ST
THE DALLES, OR 97058-1719

Dear Policyholder:

Your
Commercial
Documents

We know you work hard to build your business. We work together with your agent, **ISU INSURANCE SERVICES-THE (541) 296-2127** to help protect the things you care about. Thank you for selecting us.

THIS IS
NOT A
BILL

Enclosed are your insurance documents consisting of:

- Commercial Inland Marine

To find your specific coverages, limits of liability, and premium, please refer to your Declarations page(s).

If you have any questions or changes that may affect your insurance needs, please contact your Agent at (541) 296-2127



Reminders

- Verify that all information is correct
- If you have any changes, please contact your Agent at (541) 296-2127
- In case of a claim, call your Agent or 1-800-362-0000

You Need To Know

- CONTINUED ON NEXT PAGE

To report a claim, call your Agent or 1-800-362-0000

You Need To Know - continued

- **NOTICE(S) TO POLICYHOLDER(S)**

The Important Notice(s) to Policyholder(s) provide a general explanation of changes in coverage to your policy. The Important Notice(s) to Policyholder(s) is not a part of your insurance policy and it does not alter policy provisions or conditions. Only the provisions of your policy determine the scope of your insurance protection. It is important that you read your policy carefully to determine your rights, duties and what is and is not covered.

FORM NUMBER	TITLE
NP 72 42 01 15	Terrorism Insurance Premium Disclosure And Opportunity To Reject
NP 74 44 09 06	U.S. Treasury Department's Office of Foreign Assets Control (OFAC) Advisory Notice to Policyholders
NP 89 71 09 10	Important Policyholder Information Concerning Billing Practices Liberty Northwest

- This policy will be direct billed. You may choose to combine any number of policies on one bill with your billing account. Please contact your agent for more information.



Coverage Is Provided In:
The Ohio Casualty Insurance Company

Policy Number:
BMQ(19) 58 82 75 54
Policy Period:
From 05/23/2018 To 05/23/2019
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured & Mailing Address

WASCO COUNTY
511 Washington St
The Dalles, OR 97058

Agent Mailing Address & Phone No.

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY
200 UNION ST
THE DALLES, OR 97058-1719

Named Insured Is: OTHER

Named Insured Business Is: BUILDERS RISK ONLY

In return for the payment of the premium, and subject to all the terms of this policy, we agree with you to provide the insurance as stated in this policy.

SUMMARY OF COVERAGE PARTS AND CHARGES

This policy consists of this Common Policy Declarations page, Common Policy Conditions, Coverage Parts (which consist of coverage forms and other applicable forms and endorsements, if any, issued to form a part of them) and any other forms and endorsements issued to be part of this policy.

COVERAGE PART

CHARGES

Commercial Inland Marine

\$16,980.00

Total Charges for all of the above coverage parts:
Certified Acts of Terrorism Coverage: \$637.00

\$16,980.00
(Included)

Note: This is not a bill

IMPORTANT MESSAGES

IN THE EVENT OF CANCELLATION BY THE NAMED INSURED, THE COMPANY SHALL RETAIN NO LESS THAN \$500.00 OF THE POLICY PREMIUM AS THE MINIMUM EARNED PREMIUM INCLUDING CERTIFIED ACTS OF TERRORISM COVERAGE, PLUS ANY APPLICABLE TAXES AND SURCHARGES.

Issue Date 05/30/18

Authorized Representative

To report a claim, call your Agent or 1-800-366-6446

DS 70 21 11 16



Coverage Is Provided In:
The Ohio Casualty Insurance Company

Policy Number:
BMO (19) 58 82 75 54
Policy Period:
From 05/23/2018 To 05/23/2019
12:01 am Standard Time
at Insured Mailing Location

Common Policy Declarations

Named Insured

WASCO COUNTY

Agent

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY

SUMMARY OF LOCATIONS

0001 1040 Webber St, The Dalles, OR 97058-3749

POLICY FORMS AND ENDORSEMENTS

This section lists the Forms and Endorsements for your policy. Refer to these documents as needed for detailed information concerning your coverage.

FORM NUMBER	TITLE
CL 01 00 03 99	Common Policy Conditions
CL 01 36 11 05	Amendatory Endorsement - Oregon
CL 06 00 01 15	Certified Terrorism Loss
CL 07 00 10 06	Virus or Bacteria Exclusion
CL 08 10 08 17	Cannabis Items and Activities Exclusion Oregon
IM 20 75 04 10	Amendatory Endorsement - Oregon
IM 70 50 04 04	Builders' Risk Coverage-Scheduled Jobsite Broad

In witness whereof, we have caused this policy to be signed by our authorized officers.

Mark Touhey
Secretary

Paul Condren
President

To report a claim, call your Agent or 1-800-362-0000
DS 70 21 11 16



Coverage Is Provided In:
The Ohio Casualty Insurance Company

Policy Number:
BMO (19) 58 82 75 54
Policy Period:
From 05/23/2018 To 05/23/2019
12:01 am Standard Time
at Insured Mailing Location

Commercial Inland Marine Declarations

Named Insured

WASCO COUNTY

Agent

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY

SUMMARY OF CHARGES

Explanation of Charges	DESCRIPTION	PREMIUM
	<u>Builders Risk</u>	<u>\$16,343.00</u>
	<u>Commercial Inland Marine Schedule Totals</u>	<u>\$16,343.00</u>
	<u>Certified Acts of Terrorism Coverage</u>	<u>\$637.00</u>
	Total Advance Charges:	\$16,980.00
	<i>Note: This is not a bill</i>	

To report a claim, call your Agent or 1-800-362-0000

DS 70 22 01 08



Coverage Is Provided In:
The Ohio Casualty Insurance Company

Policy Number:
BMO (19) 58 82 75 54
Policy Period:
From 05/23/2018 To 05/23/21 9
12:01 am Standard Time
at Insured Mailing Location

Commercial Inland Marine Declarations Schedule

Named Insured

WASCO COUNTY

Agent

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY

BUILDERS RISK BROAD FORM

SCHEDULED LOCATIONS

Loc. No.	Location	Limit
0001	1040 Webber St The Dalles, OR 97058	\$ 6,409,000

COVERAGE EXTENSIONS

Additional Debris Removal Expenses	\$ 5,000
Emergency Removal	10 days
Emergency Removal Expenses	\$ 10,000
Fraud and Deceit	\$ 50,000
Limited Fungus Coverage	\$ 15,000
Waterborne Property	\$ 10,000

SUPPLEMENTAL COVERAGES

Contract Penalty	\$ 10,000
Expediting Expenses	\$ 10,000
Fire Department Service Charges	\$ 1,000
Personal Property	\$ 10,000
Ordinance Or Law (Undamaged Parts Of a Building)	\$ Covered
Ordinance Or Law (Increased Cost To Repair And Cost to Demolish/Clear Site)	\$ 50,000
Pollutant Cleanup and Removal	\$ 25,000
Rewards	\$ 1,000
Sewer Backup Coverage	\$ 10,000
Storage Locations	\$ 10,000

To report a claim, call your Agent or 1-800-362-0000

IM 70 55 04 04



Coverage Is Provided In:
The Ohio Casualty Insurance Company

Policy Number:
BMO (19) 58 82 75 54
Policy Period:
From 05/23/2018 To 05/23/2019
12:01 am Standard Time
at Insured Mailing Location

Commercial Inland Marine Declarations Schedule

Named Insured

Agent

WASCO COUNTY

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY

SUPPLEMENTAL COVERAGES (cont)

Testing \$ 10,000

Transit \$ 10,000

Trees, Shrubs, and Plants \$ 10,000

Earthquake Coverage

Earthquake Limit -- The most "we" pay
for loss to any one building or
structure is: \$

Earthquake Catastrophe Limit -- The most
"we" pay for loss in any one occurrence is: \$

Flood Coverage

Flood Limit -- The most "we" pay
for loss to any one building or
structure is: \$

Flood Catastrophe Limit -- The most
"we" pay for loss in any one occurrence is: \$

DEDUCTIBLE

Deductible Amount \$ 5,000

Deductible Amount

() Earthquake Coverage \$

() Flood Coverage \$

() Sewer Backup Coverage \$

PERMISSION TO OCCUPY

(X) Permission to occupy is not granted.

() The occupancy and use provisions under Additional Coverage
Limitations are deleted, and permission is granted to occupy covered
property after the date indicated below:

Month ____ Day ____ Year ____

To report a claim, call your Agent or 1-800-362-0000

IM 70 55 04 04

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COMMON POLICY CONDITIONS

1. **Assignment** -- This policy may not be assigned without "our" written consent.
2. **Cancellation** -- "You" may cancel this policy by returning the policy to "us" or by giving "us" written notice and stating at what future date coverage is to stop.

"We" may cancel this policy, or one or more of its parts, by written notice sent to "you" at "your" last mailing address known to "us". If notice of cancellation is mailed, proof of mailing will be sufficient proof of notice.

If "we" cancel this policy for nonpayment of premium, "we" will give "you" notice at least ten days before the cancellation is effective. If "we" cancel this policy for any other reason, "we" will give "you" notice at least 30 days in advance of cancellation. The notice will state the time that the cancellation is to take effect.

"Your" return premium, if any, will be calculated according to "our" rules. It will be refunded to "you" with the cancellation notice or within a reasonable time. Payment or tender of the unearned premium is not a condition of cancellation.
3. **Change, Modification, or Waiver of Policy Terms** -- A waiver or change of the "terms" of this policy must be issued by "us" in writing to be valid.
4. **Inspections** -- "We" have the right, but are not obligated, to inspect "your" property and operations at any time. This inspection may be made by "us" or may be made on "our" behalf. An inspection or its resulting advice or report does not warrant that "your" property or operations are safe, healthful, or in compliance with laws, rules, or regulations. Inspections or reports are for "our" benefit only.
5. **Examination of Books and Records** -- "We" may examine and audit "your" books and records that relate to this policy during the policy period and within three years after the policy has expired.

AMENDATORY ENDORSEMENT OREGON

1. Under Common Policy Conditions, Cancellation is deleted and replaced by the following:

Cancellation and Nonrenewal -- "You" may cancel this policy by returning the policy to "us" or by giving "us" a written notice and stating at what future date coverage is to stop.

"We" may cancel or not renew this policy, or one or more of its parts, by written notice mailed or delivered to "you" at "your" last mailing address known to "us". If the notice is mailed, proof of mailing will be sufficient proof of notice. The notice will contain the effective date and the reason or reasons for cancellation or nonrenewal.

If this policy has been in effect for less than 60 days, "we" may cancel for any reason. "We" will give "you" notice at least ten days before cancellation is effective.

If this policy has been in effect for 60 days or more, or if it is a renewal of a policy issued by "us":

- a. "We" may cancel this policy only at the anniversary date unless one or more of the following reasons apply:
- 1) nonpayment of premium;
 - 2) fraud or material misrepresentation made by "you" or with "your" knowledge in obtaining the policy, continuing the policy, or in presenting a claim under the policy;
 - 3) substantial increase in the risk of loss after insurance coverage has been issued or renewed, including but not limited to an increase in exposure due to rules, legislation, or court decision;
 - 4) failure to comply with reasonable loss control recommendations;

- 5) substantial breach of contractual duties, conditions, or warranties;
 - 6) a determination by the Director that the continuation of a line of insurance or class of business to which the policy belongs will jeopardize "our" solvency or will place "us" in violation of the insurance laws of Oregon or any other state;
 - 7) loss or decrease in reinsurance covering the risk; or
 - 8) any other reason approved by the Director by rule.
- b. Cancellation for nonpayment of premium will not be effective until at least ten working days after "you" receive "our" notice.
- c. Cancellation for any reason other than nonpayment of premium will not be effective:
- 1) until at least 30 days after "you" receive "our" notice, for a property or output policy that does not include commercial liability coverage; or
 - 2) until ten working days after "you" receive "our" notice for any other type of policy.

"Your" return premium, if any, will be calculated on a pro rata basis. It will be refunded to "you" with the cancellation notice or within a reasonable time. Payment or tender of the unearned premium is not a condition of cancellation.

"We" may cancel this policy or coverage on any anniversary date by giving "you" written notice at least 45 days prior to the anniversary date on which cancellation is to be effective.

If "we" decide not to renew this policy, nonrenewal will not be effective until at least 45 days after "you" receive "our" notice.

2. Under Common Policy Conditions, the following condition is added:

Renewal -- If "we" decide to renew this policy with less favorable "terms" or higher rates, "we" will give "you" and "your" agent, if any, written notice at least 45 days prior to the renewal date. This provision does not apply if the change is a rate, form, or plan filed with the Director and applicable to the entire line of insurance or class of business to which the policy belongs, or to a premium increase based on the altered nature or extent of the risk insured against.

CERTIFIED TERRORISM LOSS

1. The following definitions are added.
 - a. "Certified act of terrorism" means an act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security, and the Attorney General of the United States:
 - 1) to be an act of terrorism;
 - 2) to be a violent act or an act that is dangerous to human life, property, or infrastructure;
 - 3) to have resulted in damage:
 - a) within the United States; or
 - b) to an air carrier (as defined in section 40102 of title 49, United States Code); to a United States flag vessel (or a vessel based principally in the United States, on which United States income tax is paid and whose insurance coverage is subject to regulation in the United States), regardless of where the loss occurs; or at the premises of any United States mission;
 - 4) to have been committed by an individual or individuals, as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion; and
 - 5) to have resulted in insured losses in excess of five million dollars in the aggregate, attributable to all types of insurance subject to the Terrorism Risk Insurance Act, as amended.
 - b. "Certified terrorism loss" means loss that results from a "certified act of terrorism".
2. The "terms" of any terrorism exclusion that is part of or that is attached to this Coverage Part are amended by the following provision:

This exclusion does not apply to "certified terrorism loss".
3. The following provision is added.

If the Secretary of the Treasury determines that the aggregate amount of "certified terrorism loss" has exceeded one hundred billion dollars in a calendar year (January 1 through December 31), and "we" have met "our" insurer deductible under the Terrorism Risk Insurance Act, as amended, "we" will not pay for any portion of "certified terrorism loss" that exceeds one hundred billion dollars. If the "certified terrorism loss" exceeds one hundred billion dollars in a calendar year (January 1 through December 31), losses up to one hundred billion dollars are subject to pro rata allocation in accordance with procedures established by the Secretary of the Treasury under the Terrorism Risk Insurance Act, as amended.
4. The following provisions are added.
 - a. Neither the "terms" of this endorsement nor the "terms" of any other terrorism endorsement attached to this Coverage Part provide coverage for any loss that would otherwise be excluded by this Coverage Part under:
 - 1) exclusions that address war, military action, or nuclear hazard; or
 - 2) any other exclusion; and
 - b. the absence of any other terrorism endorsement does not imply coverage for any loss that would otherwise be excluded by this Coverage Part under:
 - 1) exclusions that address war, military action, or nuclear hazard; or
 - 2) any other exclusion.

CL 0600 01 15

VIRUS OR BACTERIA EXCLUSION

DEFINITIONS

Definitions Amended --

When "fungus" is a defined "term", the definition of "fungus" is amended to delete reference to a bacterium.

When "fungus or related perils" is a defined "term", the definition of "fungus or related perils" is amended to delete reference to a bacterium.

PERILS EXCLUDED

The additional exclusion set forth below applies to all coverages, coverage extensions, supplemental coverages, optional coverages, and endorsements that are provided by the policy to which this endorsement is attached, including, but not limited to, those that provide coverage for property, earnings, extra expense, or interruption by civil authority.

1. The following exclusion is added under Perils Excluded, item 1.:

Virus or Bacteria --

"We" do not pay for loss, cost, or expense caused by, resulting from, or relating to any virus, bacterium, or other microorganism that causes disease, illness, or physical distress or that is capable of causing disease, illness, or physical distress.

This exclusion applies to, but is not limited to, any loss, cost, or expense as a result of:

- a. any contamination by any virus, bacterium, or other microorganism; or
- b. any denial of access to property because of any virus, bacterium, or other microorganism.

2. **Superseded Exclusions --** The Virus or Bacteria exclusion set forth by this endorsement supersedes the "terms" of any other exclusions referring to "pollutants" or to contamination with respect to any loss, cost, or expense caused by, resulting from, or relating to any virus, bacterium, or other microorganism that causes disease, illness, or physical distress or that is capable of causing disease, illness, or physical distress.

OTHER CONDITIONS

Other Terms Remain in Effect --

The "terms" of this endorsement, whether or not applicable to any loss, cost, or expense, cannot be construed to provide coverage for a loss, cost, or expense that would otherwise be excluded under the policy to which this endorsement is attached.

CANNABIS ITEMS AND ACTIVITIES EXCLUSION OREGON

1. The following definitions are added:
 - a. "Cannabis" means marihuana as defined under 21 U.S.C. § 802 of the Controlled Substances Act.
 - b. "Cannabis activities" means the:
 - 1) cooking;
 - 2) delivery;
 - 3) distribution;
 - 4) growing;
 - 5) harvesting;
 - 6) manufacturing;
 - 7) processing;
 - 8) production;
 - 9) sale;
 - 10) storage;
 - 11) transportation; or
 - 12) warehousing;of any quantity of "cannabis items".
 - c. "Cannabis items" means:
 - 1) "cannabis";
 - 2) drug paraphernalia, as defined under 21 U.S.C. § 863 of the Controlled Substances Act, that is used, or designed to be used, with "cannabis" in any form; and
 - 3) any:
 - a) compound;
 - b) concentrate;
 - c) extract
 - d) material;
 - e) mixture
 - f) preparation; or
 - g) product;containing any quantity of "cannabis".
2. If this policy provides property coverage, the following exclusion is added with respect to such coverage:

Cannabis Items And Activities - Property Exclusion

 - a. "We" do not pay for loss of or damage to:
 - 1) "cannabis items"; or
 - 2) any other property when the loss or damage arises out of any "cannabis activities" conducted by:
 - a) any person or entity insured under this policy, or
 - b) anyone acting at the direction or on behalf of any person or entity insured under this policy.

This includes, but is not limited to, any loss or damage caused by or resulting from smoke, vapor, gas, condensation, humidity, moisture, or any other substance discharged, dispersed, disposed of, emitted, escaped, leached, leaked, migrated, produced, released, seeped, or spilled during or as a result of such "cannabis activities".
 - b. To the extent that this policy provides coverage for loss caused by fire or explosion, this exclusion does not apply to direct loss of or damage to covered property caused by a fire or explosion resulting from "cannabis activities" or "cannabis items".
3. If this policy provides liability coverage, the following exclusion is added with respect to such coverage:

Cannabis Items And Activities - Liability Exclusion

"We" do not provide liability coverage for any person or entity insured under this policy for liability arising out of:

 - a. the possession of "cannabis items"; or

- b. any "cannabis activities". This includes, but is not limited to, any liability for loss or damage caused by or resulting from smoke, vapor, gas, condensation, humidity, moisture, or any other substance discharged, dispersed, disposed of, emitted, escaped, leached, leaked, migrated, produced, released, seeped, or spilled during or as a result of such "cannabis activities".
- 4. The "terms" of this endorsement apply even if "cannabis activities" and the possession of "cannabis items" are legal or permissible in any capacity under Oregon law or the law of the state in which the loss or damage occurs.

- 5. To the extent that the "terms" of this endorsement conflict with any other "terms" of this policy, this endorsement will control with respect to "cannabis items" and "cannabis activities".

However, this endorsement will not be construed to diminish, modify, narrow, or negate any exclusion in this policy that applies to:

- a. contraband;
- b. controlled substances;
- c. criminal or illegal acts; or
- d. illegal transportation or trade.

CL 0810 08 17

AMENDATORY ENDORSEMENT OREGON

1. Under What Must Be Done In Case Of Loss, the first paragraph of Proof Of Loss is deleted and replaced by the following:

Proof Of Loss-- "You" must send "us", within 90 days after "our" request, a signed, sworn proof of loss. This must include the following information:

2. What Must Be Done In Case Of Loss is amended to include the following provision:

Notice Of Our Intent -- Unless "we" need more time to investigate "your" claim, "we" will give "you" notice of "our" intent to accept or deny "your" claim within 30 days after receipt of a duly executed proof of loss.

If "we" deny "your" claim, "we" will give "you" written notice of "our" denial. "Our" notice will identify any provision of this policy on which the denial is based.

If "we" need more time to investigate "your" claim, "we" will give "you" notice of "our" need for more time within 30 days after receipt of a duly executed proof of loss. "Our" notice will state why more time is needed.

If "our" investigation cannot be completed within 45 days of the date of "our" initial notice, "we" will give "you" written notice to state why more time is needed. "We" will give "you" such notice within 45 days of the date of "our" initial notice.

"We" will continue to give "you" written notice every 45 days thereafter to state why more time is needed until "we" give "you" notice of "our" intent to accept or deny "your" claim.

3. Under Other Conditions, Appraisal is amended to include the following:

This provision is non-binding on both parties and will apply only if "you" and "we" voluntarily agree to appraisal.

4. Under Other Conditions, Misrepresentation, Concealment, or Fraud is amended to include the following:

All statements made by or on "your" behalf, in the absence of fraud, will be deemed representations and not warranties. No such statements that arise from an error in the application will be used in defense of a claim under the policy unless:

- a. the statements are contained in a written application; and
- b. a copy of the application is endorsed upon or attached to the policy when issued.

In order to use any representation by or on "your" behalf in defense of a claim, "we" must show that the representations were material and that "we" relied on them.

BUILDERS' RISK COVERAGE SCHEDULED JOBSITE FORM BROAD FORM

AGREEMENT

In return for "your" payment of the required premium, "we" provide the coverage described herein subject to all the "terms" of the Builders' Risk Coverage. This coverage is also subject to the "schedule of coverages" and additional policy conditions relating to assignment or transfer of rights or duties, cancellation, changes or modifications, inspections, and examination of books and records.

Endorsements and schedules may also apply. They are identified on the "schedule of coverages".

Refer to Definitions for words and phrases that have special meaning. These words and phrases are shown in quotation marks or bold type.

DEFINITIONS

1. The words "you" and "your" mean the persons or organizations named as the insured on the declarations.
2. The words "we", "us", and "our" mean the company providing this coverage.
3. "Earth movement" means any movement or vibration of the earth's surface (other than "sinkhole collapse") including but not limited to earthquake; landslide; mudflow; mudslide; mine subsidence; or sinking, rising, or shifting of earth.

4. "Flood" means flood, surface water, waves, tidal water, or the overflow of a body of water, all whether driven by wind or not. This includes spray that results from these whether driven by wind or not.
5. "Fungus" means:
 - a. a fungus, including but not limited to mildew and mold;
 - b. a protist, including but not limited to algae and slime mold;
 - c. wet rot and dry rot;
 - d. a bacterium; or
 - e. a chemical, matter, or compound produced or released by a fungus, a protist, wet rot, dry rot, or a bacterium, including but not limited to toxins, spores, fragments, and metabolites such as microbial volatile organic compounds.
6. "Jobsite" means any location, project, or work site where "you" are in the process of constructing, erecting, or fabricating a building or structure.
7. "Limit" means the amount of coverage that applies.
8. "Pollutant" means:
 - a. any solid, liquid, gaseous, thermal, or radioactive irritant or contaminant, including acids, alkalis, chemicals, fumes, smoke, soot, vapor, and waste. Waste includes materials to be recycled, reclaimed, or reconditioned, as well as disposed of; and
 - b. electrical or magnetic emissions, whether visible or invisible, and sound emissions.

9. "Schedule of coverages" means:
- all pages labeled schedule of coverages or schedules that pertain to this coverage; and
 - declarations or supplemental declarations that pertain to this coverage.
10. "Sinkhole collapse" means the sudden settlement or collapse of earth supporting the covered property into subterranean voids created by the action of water on a limestone or similar rock formation. It does not include the value of the land or the cost of filling sinkholes.
11. "Specified perils" means aircraft; civil commotion; explosion; falling objects; fire; hail; leakage from fire extinguishing equipment; lightning; riot; "sinkhole collapse"; smoke; sonic boom; vandalism; vehicles; "volcanic action"; water damage; weight of ice, snow, or sleet; and windstorm.

Falling objects does not include loss to:

- personal property in the open; or
- the interior of buildings or structures or to personal property inside buildings or structures unless the exterior of the roofs or walls are first damaged by a falling object.

Water damage means the sudden or accidental discharge or leakage of water or steam as a direct result of breaking or cracking of a part of the system or appliance containing the water or steam.

12. "Terms" means all provisions, limitations, exclusions, conditions, and definitions that apply.
13. "Volcanic action" means airborne volcanic blast or airborne shock waves; ash, dust, or particulate matter; or lava flow.

Volcanic action does not include the cost to remove ash, dust, or particulate matter that does not cause direct physical loss to the covered property.

PROPERTY COVERED

"We" cover the following property unless the property is excluded or subject to limitations.

Course Of Construction --

1. **Coverage** -- "We" cover direct physical loss caused by a covered peril to buildings and structures while in the course of construction, erection, or fabrication.

Buildings and structures in the course of construction is limited to:

- materials and supplies that will become a permanent part of the buildings or structures;
- foundations, excavations, grading, filling, attachments, permanent fencing, and other permanent fixtures;
- scaffolding, construction forms or temporary fencing at the described "jobsite"; and
- temporary structures at the described "jobsite".

2. **Coverage Limitation** -- "We" only cover buildings and structures in the course of construction at the "jobsite" described on the "schedule of coverages".

PROPERTY NOT COVERED

- Aircraft Or Watercraft** -- "We" do not cover aircraft or watercraft.
- Contraband** -- "We" do not cover contraband or property in the course of illegal transportation or trade.

3. **Land** -- "We" do not cover land including land on which covered property is located.
4. **Money And Securities** -- "We" do not cover accounts, bills, currency, food stamps, or other evidences of debt, lottery tickets not held for sale, money, notes, or securities.
5. **Standing Building Or Structure** -- "We" do not cover any:
 - a. standing building or structure;
 - b. part of a standing building or structure; or
 - c. standing building or structure to which additions, alterations, improvements, or repairs are being made.

A standing building or structure means any building or structure that has been wholly or partially constructed, erected, or fabricated. A standing building or structure also means any building or structure that is in the process of construction, erection, or fabrication at the inception of this policy.
6. **Vehicles** -- "We" do not cover automobiles or any self-propelled vehicles that are designed for highway use.

COVERAGE EXTENSIONS

Provisions That Apply To Coverage Extensions -- The following Coverage Extensions indicate an applicable "limit". This "limit" may also be shown on the "schedule of coverages".

If a different "limit" is indicated on the "schedule of coverages", that "limit" will apply instead of the "limit" shown below.

However, if no "limit" is indicated for a Coverage Extension, coverage is provided up to the full "limit" for the applicable covered property unless a different "limit" is indicated on the "schedule of coverages".

Unless otherwise indicated, the coverages provided below are part of and not in addition to the applicable "limit" for coverage described under Property Covered.

The "limit" provided under a Coverage Extension cannot be combined or added to the "limit" for any other Coverage Extension or Supplemental Coverage including a Coverage Extension or Supplemental Coverage that is added to this policy by endorsement.

If coinsurance provisions are part of this policy, the following coverage extensions are not subject to and not considered in applying coinsurance conditions.

1. Debris Removal --

- a. **Coverage** -- "We" pay the cost to remove the debris of covered property that is caused by a covered peril.
- b. **We Do Not Cover** -- This coverage does not include costs to:
 - 1) extract "pollutants" from land or water; or
 - 2) remove, restore, or replace polluted land or water.
- c. **Limit** -- "We" do not pay any more under this coverage than 25% of the amount "we" pay for the direct physical loss. "We" will not pay more for loss to property and debris removal combined than the "limit" for the damaged property.
- d. **Additional Limit** -- "We" pay up to an additional \$5,000 for debris removal expense when the debris removal expense exceeds 25% of the amount "we" pay for direct physical loss or when the loss to property and debris removal combined exceeds the "limit" for the damaged property.
- e. **You Must Report Your Expenses** -- "We" do not pay any expenses unless they are reported to "us" in writing within 180 days from the date of direct physical loss to covered property.

2. Emergency Removal --

- a. **Coverage --** "We" cover any direct physical loss to covered property while it is being moved or being stored to prevent a loss caused by a covered peril.
- b. **Time Limitation --** This coverage applies for up to ten days after the property is first moved. Also, this coverage does not extend past the date on which this policy expires.

3. Emergency Removal Expenses --

- a. **Coverage --** "We" pay for "your" expenses to move or store covered property to prevent a loss caused by a covered peril.
- b. **Time Limitation --** This coverage applies for up to ten days after the property is first moved. Also, this coverage does not extend past the date on which this policy expires.
- c. **Limit --** The most "we" pay in any one occurrence for expenses to move or store covered property to prevent a loss is \$10,000.
- d. **This Is A Separate Limit --** The "limit" for Emergency Removal Expenses is separate from, and not part of, the applicable "limit" for coverage described under Property Covered.

4. Fraud And Deceit --

- a. **Coverage --** "We" cover theft of covered property when "you", "your" agents, customers, or consignees are fraudulently induced to part with the covered property:
 - 1) to persons who falsely represent themselves as the proper persons to receive the property;
 - 2) by the acceptance of fraudulent bills of lading or shipping receipts; or
 - 3) as a result of or directly related to the use of any electronic data processing hardware or software.

- b. **Limit --** The most "we" pay in any one occurrence for theft of covered property under this Coverage Extension is \$50,000.

5. Limited Fungus Coverage --

- a. **Coverage --** "We" pay for direct physical loss to covered property caused by or relating to the existence of or any activity of "fungus".
- b. **Coverage Limitation --** "We" only cover loss caused by "fungus":

- 1) when the "fungus" is the result of:
 - a) a "specified peril" other than fire or lightning; or
 - b) "flood" (if the Flood Coverage is provided under this policy);that occurs during the policy period; and
- 2) if all reasonable steps were taken to protect the property from additional damage at and after the time of the occurrence.

- c. **Limit --** The most "we" pay for all losses at all buildings or structures is \$15,000, unless another "limit" is indicated on the "schedule of coverages". The Limited Fungus Limit applies regardless of the number of claims made.

The Limited Fungus Limit applies regardless of the number of locations or buildings or structures insured under this policy.

The Limited Fungus Limit is the most that "we" pay for the total of all loss or damage arising out of all occurrences of "specified perils", other than fire or lightning, or "flood" (if applicable) during each separate 12- month period beginning with the inception date of this policy.

- d. **If The Policy Period Is Extended** -- If the policy period is extended for an additional period of less than 12 months, this additional period will be considered part of the preceding period for the purpose of determining the Limited Fungus Limit.
- e. **Recurrence And Continuation Of Fungus** -- Limited Fungus Limit is the most that "we" pay with respect to a specific occurrence of a loss which results in "fungus" even if such "fungus" recurs or continues to exist during this or any future policy period.
- f. **Limit Applies To Other Costs Or Expenses** -- Limited Fungus Limit also applies to any cost or expense to:
 - 1) clean up, contain, treat, detoxify, or neutralize "fungus" on covered property or remove "fungus" from covered property;
 - 2) remove and replace those parts of covered property necessary to gain access to "fungus"; and
 - 3) test for the existence or level of "fungus" following the repair, replacement, restoration, or removal of damaged property if it is reasonable to believe that "fungus" is present.
- g. **Loss Not Caused By Fungus** -- If there is a covered loss or damage to covered property not caused by "fungus", loss payment will not be limited by the "terms" of this coverage extension. However, to the extent that "fungus" causes an increase in the loss, that increase is subject to the "terms" of this coverage extension.

6. Waterborne Property --

- a. **Coverage** -- "We" cover direct physical loss caused by a covered peril to covered property while waterborne.
- b. **Limit** -- The most "we" pay in any one occurrence for loss to waterborne property is \$10,000.

SUPPLEMENTAL COVERAGES

Provisions That Apply To Supplemental Coverages -- The following Supplemental Coverages indicate an applicable "limit". This "limit" may also be shown on the "schedule of coverages".

If a different "limit" is indicated on the "schedule of coverages", that "limit" will apply instead of the "limit" shown below.

However, if no "limit" is indicated for a Supplemental Coverage, coverage is provided up to the full "limit" for the applicable covered property unless a different "limit" is indicated on the "schedule of coverages".

Unless otherwise indicated, a "limit" for a Supplemental Coverage provided below is separate from, and not part of, the applicable "limit" for coverage described under Property Covered.

The "limit" available for coverage described under a Supplemental Coverage:

- a. is the only "limit" available for the described coverage; and
- b. is not the sum of the "limit" indicated for a Supplemental Coverage and the "limit" for coverage described under Property Covered.

The "limit" provided under a Supplemental Coverage cannot be combined or added to the "limit" for any other Supplemental Coverage or Coverage Extension including a Supplemental Coverage or Coverage Extension that is added to this policy by endorsement.

If coinsurance provisions are part of this policy, the following supplemental coverages are not subject to and not considered in applying coinsurance conditions.

1. Contract Penalty --

- a. **Coverage** -- "We" pay for the cost of contractual penalties for non-completion that "you" are assessed or are required to pay because "you" are unable to complete construction of a covered building or structure in accordance with the terms or conditions of the building contract.
- b. **Coverage Limitation** -- "Your" inability to complete construction on time must be as a direct result of a loss by a covered peril to a covered building or structure.
- c. **Limit** -- The most "we" pay in any one occurrence for all contractual penalties is \$10,000.

2. Earthquake Coverage -- If coverage is indicated on the "schedule of coverages", "we" cover direct physical loss caused by earthquake and volcanic eruption to covered property.

3. Expediting Expenses --

- a. **Coverage** -- When a covered peril occurs to a covered building or structure, "we" pay for reasonable expediting expenses necessary to complete construction within the time frame specified in the construction contract.

Expediting expenses include, but are not limited to, additional:

- 1) labor or overtime;
- 2) transportation costs and storage expense;

- 3) expense to rent additional equipment; and

- 4) similar construction expenses.

- b. **Limit** -- The most "we" pay in any one occurrence for all expediting expenses is \$10,000.

4. Fire Department Service Charges --

- a. **Coverage** -- "We" cover "your" liability, assumed by contract or agreement prior to the loss, for fire department service charges. No deductible applies to this Supplemental Coverage.

- b. **Coverage Limitations** -- "We" only pay for:

- 1) fire department service charges that relate to covered property; and
- 2) charges incurred when the fire department is called to save or protect covered property from a covered peril.

- c. **Limit** -- The most "we" pay in any one occurrence for "your" liability for fire department service charges is \$1,000.

5. Flood Coverage -- If coverage is indicated on the "schedule of coverages", "we" cover direct physical loss caused by "flood" to covered property.

6. Ordinance Or Law (Undamaged Parts Of A Building) --

- a. **Coverage** -- When a covered peril occurs to a covered building or structure, "we" pay for the value of undamaged parts of a covered building or structure that is required to be demolished as a result of the enforcement of any ordinance, law, or decree that:

- 1) requires the demolition of undamaged parts of a covered building or structure that is damaged or destroyed by a covered peril;

- 2) regulates the construction or repair of a building or structure, or establishes building, zoning, or land use requirements at a covered location; and

- 3) is in force at the time of loss.

b. We Do Not Cover -- "We" do not cover:

- 1) the costs associated with the enforcement of any ordinance, law, or decree that requires "you" or anyone else to test for, monitor, clean up, remove, contain, treat, detoxify, or neutralize or in any way respond to or assess the effects of "pollutants";
- 2) loss or increased cost caused by the enforcement of any ordinance, law, or decree that requires the reconstruction, repair, replacement, remodeling, remediation or razing of property due to the existence of or any activity of "fungus"; or
- 3) costs associated with the enforcement of any ordinance, law, or decree that requires "you" or anyone else to test for, monitor, clean up, remove, contain, treat, detoxify, neutralize, or in any way respond to or assess the effects of "fungus".

c. Coverage Limitation -- This coverage is part of and not in addition to the applicable "limit" for coverage described under Property Covered.

7. Ordinance Or Law (Increased Cost To Repair And Cost To Demolish/Clear Site) --

a. Increased Cost To Repair --

- 1) Coverage -- When a covered peril occurs to a covered building or structure, "we" cover the increased cost to repair, rebuild, or reconstruct:
 - a) damaged portions of a covered building or structure; and

- b) undamaged portions of a covered building or structure whether or not those undamaged portions need to be demolished;

as a result of the enforcement of building, zoning, or land use ordinance, law, or decree and is in force at the time when a covered peril occurs to a covered building or structure.

- 2) **If The Building Is Repaired Or Rebuilt --** If a covered building or structure is repaired or rebuilt, it must be intended for similar occupancy as the current property, unless otherwise required by building, zoning, or land use ordinance, law, or decree.

- 3) **Coverage Limitation --** "We" do not cover the increased cost of construction until the covered building or structure is actually repaired or replaced and unless the repairs or replacement are made as soon as reasonably possible after the loss, not to exceed two years.

- b. Cost to Demolish And Clear Site --** "We" cover the cost to demolish and clear the site of undamaged parts of the covered building or structure that is damaged or destroyed by a covered peril. The demolition must be a result of the enforcement of a building, zoning, or land use ordinance, law, or decree that is in force at the time when a covered peril occurs to a covered building or structure.

c. We Do Not Cover -- "We" do not cover:

- 1) the costs associated with the enforcement of any ordinance, law, or decree:
 - a) that requires "you" or anyone else to test for, monitor, clean up, remove, contain, treat, detoxify, or neutralize or in any way respond to or assess the effects of "pollutants";

- b) that requires "you" or anyone else to test for, monitor, clean up, remove, contain, treat, detoxify, neutralize, or in any way respond to or assess the effects of "fungus"; or
 - c) "you" were required to comply with before the covered peril occurred to a covered building or structure, even if the building or structure was undamaged and "you" failed to comply with the ordinance, law, or decree; or
- 2) loss or increased cost caused by the enforcement of any ordinance, law, or decree that requires the reconstruction, repair, replacement, remodeling, remediation or razing of property due to the existence of or any activity of "fungus".
- d. **What We Pay If The Building Is Repaired Or Replaced** -- If the covered building or structure is repaired or replaced, "we" pay the lesser of:
 - 1) the amount "you" actually spend to demolish and clear the site, plus the actual increased cost to repair, rebuild, or construct the property but not for more than a building or structure of the same height, floor area, and style; or
 - 2) \$50,000.
- e. **What We Pay If The Building Is Not Repaired Or Replaced** -- If the covered building or structure is not repaired or replaced, "we" pay the lesser of:
 - 1) the amount "you" actually spend to demolish and clear the site; plus the cost "you" would have incurred to replace the damaged or destroyed property with other property:
 - a) of like kind, and quality;

- b) of the same height, floor area, and style; and
 - c) used for the same purpose; or
- 2) \$50,000.

8. Personal Property --

- a. **Coverage** -- "We" cover direct physical loss caused by a covered peril to business personal property that will not become a permanent part of a covered building or structure.
- b. **Coverage Limitation** -- "We" only cover business personal property while being installed or stored in a covered building or structure.
- c. **Limit** -- The most "we" pay in any one occurrence for loss to personal property is \$10,000.

9. Pollutant Cleanup And Removal --

- a. **Coverage** -- "We" pay "your" expense to extract "pollutants" from land or water if the discharge, dispersal, seepage, migration, release, or escape of the "pollutants" is caused by a covered peril that occurs during the policy period.
- b. **Time Limitation** -- The expenses to extract "pollutants" are paid only if they are reported to "us" in writing within 180 days from the date the covered peril occurs.
- c. **We Do Not Cover** -- "We" do not pay the cost of testing, evaluating, observing, or recording the existence, level, or effects of "pollutants".

However, "we" pay the cost of testing which is necessary for the extraction of "pollutants" from land or water.
- d. **Limit** -- The most "we" pay for each location is \$25,000 for the sum of all such expenses arising out of a covered peril occurring during each separate 12-month period of this policy.

10. Rewards --

- a. **Coverage** -- "We" pay a reward for information that leads to a conviction for:

- 1) arson;
- 2) theft; or
- 3) vandalism.

The conviction must involve a covered loss caused by arson, theft, or vandalism.

- b. **Limit** -- The most "we" pay in any one occurrence for a reward for information is \$1,000.

- c. **Limit Is Not Increased By The Number Of Persons Providing Information** -- The amount "we" pay is not increased by the number of persons involved in providing the information.

11. Sewer Backup Coverage --

- a. **Coverage** -- "We" cover direct physical loss to a covered building or structure caused by:

- 1) water that backs up through a sewer or drain; or
- 2) water below the surface of the ground including water that exerts pressure on or flows, seeps, or leaks through or into a covered building or structure.

- b. **Limit** -- The most "we" pay in any one occurrence for loss caused by sewer backup and water below the surface is \$10,000.

12. Storage Locations --

- a. **Coverage** -- "We" cover direct physical loss caused by a covered peril to:

- 1) materials and supplies that will become a permanent part of a covered building or structure;

- 2) business personal property as described under Personal Property, Supplemental Coverages; and

- 3) trees, shrubs, plants, and lawns as described under Trees, Shrubs, and Plants, Supplemental Coverages and only for the perils described under Trees, Shrubs, and Plants

while they are in storage at a location that is not described on the "schedule of coverages".

- b. **Limit** -- The most "we" pay in any one occurrence for loss to property at a storage location is \$10,000.

13. Testing --

- a. **Coverage** -- "We" cover direct physical loss to a covered building or structure caused by a covered peril that results from testing.

Testing means start-up, performance, stress, pressure, or overload testing of materials, supplies, machinery, fixtures, and equipment that will become a permanent part of a covered building or structure.

- b. **Limit** -- The most "we" pay in any one occurrence for loss resulting from testing is \$10,000.

14. Transit --

- a. **Coverage** -- "We" cover direct physical loss caused by a covered peril to:

- 1) materials and supplies that will become a permanent part of a covered building or structure;
- 2) business personal property as described under Personal Property, Supplemental Coverages; and

- 3) trees, shrubs, plants, and lawns as described under Trees, Shrubs, and Plants, Supplemental Coverages and only for the perils described under Trees, Shrubs, and Plants

while they are in transit.

- b. **Limit** -- The most "we" pay in any one occurrence for loss to property in transit is \$10,000.

15. Trees, Shrubs, And Plants --

- a. **Coverage** -- "We" cover direct physical loss including debris removal expenses, to outdoor trees, shrubs, plants, and lawns.
- b. **Coverage Limitation** -- "We" only cover trees, shrubs, plants, and lawns that are:
 - 1) at a covered "jobsite"; and
 - 2) a part of "your" construction project.
- c. **Covered Perils** -- "We" only cover loss to trees, shrubs, plants, and lawns caused by the following perils:
 - 1) fire;
 - 2) lightning;
 - 3) explosion;
 - 4) riot or civil commotion;
 - 5) falling objects; or
 - 6) vandalism.
- d. **Limit** -- The most "we" pay in any one occurrence for loss to trees, shrubs, and plants is \$10,000.

PERILS COVERED

"We" cover risks of direct physical loss unless the loss is limited or caused by a peril that is excluded.

PERILS EXCLUDED

- 1. "We" do not pay for loss or damage caused directly or indirectly by one or more of the following excluded causes or events. Such loss or damage is excluded regardless of other causes or events that contribute to or aggravate the loss, whether such causes or events act to produce the loss before, at the same time as, or after the excluded causes or events.

- a. **Civil Authority** -- "We" do not pay for loss caused by order of any civil authority, including seizure, confiscation, destruction, or quarantine of property.

"We" do cover loss resulting from acts of destruction by the civil authority to prevent the spread of fire, unless the fire is caused by a peril excluded under this coverage.

- b. **Earth Movement Or Volcanic Eruption** -- Except as provided under Supplemental Coverages - Earthquake Coverage, "we" do not pay for loss caused by any "earth movement" (other than "sinkhole collapse") or caused by eruption, explosion, or effusion of a volcano.

"We" do cover direct loss by fire, explosion, or "volcanic action" resulting from either "earth movement" or eruption, explosion, or effusion of a volcano.

This exclusion does not apply to covered property while in transit.

- c. **Flood** -- Except as provided under Supplemental Coverages - Flood Coverage, "we" do not pay for loss caused by "flood".

"We" do cover direct loss by fire, explosion, or sprinkler leakage resulting from "flood".

This exclusion does not apply to covered property while in transit.

- d. **Fungus** -- Except as provided under Coverage Extensions - Limited Fungus Coverage, "we" do not pay for loss, cost, or expense caused by or relating to the existence of or any activity of "fungus".

But if "fungus" results in a "specified peril", we cover loss or damage caused by that "specified peril".

This exclusion does not apply to:

- 1) loss that results from fire or lightning; or
 - 2) collapse caused by hidden decay.
- e. **Nuclear Hazard** -- "We" do not pay for loss caused by or resulting from a nuclear reaction, nuclear radiation, or radioactive contamination (whether controlled or uncontrolled; whether caused by natural, accidental, or artificial means). Loss caused by nuclear hazard is not considered loss caused by fire, explosion, or smoke. Direct loss by fire resulting from the nuclear hazard is covered.
- f. **Ordinance Or Law** -- Except as provided under Supplemental Coverages - Ordinance or Law, "we" do not pay for loss or increased cost caused by enforcement of any code, ordinance, or law regulating the use, construction, or repair of any building or structure; or requiring the demolition of any building or structure including the cost of removing its debris.

"We" do not pay for loss regardless if the loss is caused by or results from the:

- 1) enforcement of any code, ordinance, or law even if a building or structure has not been damaged; or

- 2) increased costs that "you" incur because of "your" compliance with a code, ordinance, or law during the construction, repair, rehabilitation, remodeling, or razing of a building or structure, including the removal of debris, following a direct physical loss to the property.

- g. **Penalties** -- Except as provided under Supplemental Coverages - Contract Penalty, "we" do not pay for loss caused by penalties for non-completion or non-compliance with any contract terms or conditions.

- h. **Sewer Backup And Water Below The Surface** -- Except as provided under Supplemental Coverages - Sewer Backup Coverage, "we" do not pay for loss caused by:

- 1) water that backs up through a sewer or drain; or
- 2) water below the surface of the ground, including but not limited to water that exerts pressure on or flows, seeps, or leaks through or into a covered building or structure.

"We" do cover direct loss by fire, explosion, or theft resulting from either water that backs up through a sewer or drain or water below the surface of the ground.

This exclusion does not apply to covered property while in transit.

- i. **War And Military Action** -- "We" do not pay for loss caused by:

- 1) war, including undeclared war or civil war; or
- 2) a warlike action by a military force, including action taken to prevent or defend against an actual or expected attack, by any government, sovereign, or other authority using military personnel or other agents; or

- 3) insurrection, rebellion, revolution, or unlawful seizure of power including action taken by governmental authority to prevent or defend against any of these.

With regard to any action that comes within the "terms" of this exclusion and involves nuclear reaction, nuclear radiation, or radioactive contamination, this War and Military Action Exclusion will apply in place of the Nuclear Hazard Exclusion.

2. "We" do not pay for loss or damage that is caused by or results from one or more of the following:

- a. **Contamination Or Deterioration -- "We"** do not pay for loss caused by contamination or deterioration including corrosion, decay, rust, or any quality, fault, or weakness in covered property that causes it to damage or destroy itself.

But if contamination or deterioration results in a covered peril, "we" do cover the loss or damage caused by that covered peril.

- b. **Criminal, Fraudulent, Dishonest, Or Illegal Acts -- "We"** do not pay for loss caused by or resulting from criminal, fraudulent, dishonest, or illegal acts committed alone or in collusion with another by:

- 1) "you";
- 2) others who have an interest in the property;
- 3) others to whom "you" entrust the property;
- 4) "your" partners, officers, directors, trustees, joint venturers, or "your" members or managers if "you" are a limited liability company; or
- 5) the employees or agents of 1), 2), 3), or 4) above, whether or not they are at work.

This exclusion does not apply to acts of destruction by "your" employees, but "we" do not pay for theft by employees.

This exclusion does not apply to covered property in the custody of a carrier for hire.

- c. **Defects, Errors, And Omissions -- "We"** do not pay for loss caused by an act, defect, error, or omission (negligent or not) relating to:

- 1) design, specifications, construction, materials, or workmanship;
- 2) planning, zoning, development, siting, surveying, grading, or compaction; or
- 3) maintenance, installation, renovation, remodeling, or repair.

But if an act, error, or omission as described above results in a covered peril, "we" do cover the loss or damage caused by that covered peril.

- d. **Electrical Currents -- "We"** do not pay for loss caused by arcing or by electrical currents other than lightning.

But if arcing or electrical currents other than lightning result in a covered peril, "we" do cover the loss or damage caused by that covered peril.

However, this exclusion does not apply to loss resulting from testing as specifically provided under Supplemental Coverages - Testing.

- e. **Explosion, Rupture, Or Bursting -- "We"** do not pay for loss caused by explosion, rupture, or bursting of steam boilers, steam or gas turbines, steam pipes, or steam engines. This exclusion applies only to loss or damage to the steam boilers, steam or gas turbines, steam pipes, or steam engines in which the loss occurred.

- f. **Loss Of Use** -- "We" do not pay for loss caused by or resulting from loss of use, delay, or loss of market.

- g. **Mechanical Breakdown** -- "We" do not pay for loss caused by mechanical breakdown or rupturing or bursting of moving parts of machinery caused by centrifugal force.

But if a mechanical breakdown or rupturing or bursting of moving parts of machinery caused by centrifugal force results in a covered peril, "we" do cover the loss or damage caused by that covered peril.

However, this exclusion does not apply to loss resulting from testing as specifically provided under Supplemental Coverages - Testing.

- h. **Missing Property** -- "We" do not pay for missing property where the only proof of loss is unexplained or mysterious disappearance of covered property, or shortage of property discovered on taking inventory, or any other instance where there is no physical evidence to show what happened to the covered property.

This exclusion does not apply to covered property in the custody of a carrier for hire.

- i. **Pollutants** -- "We" do not pay for loss caused by or resulting from release, discharge, seepage, migration, dispersal, or escape of "pollutants":

- 1) unless the release, discharge, seepage, migration, dispersal, or escape is caused by a "specified peril"; or
- 2) except as specifically provided under the Supplemental Coverages - Pollutant Cleanup and Removal.

"We" do cover any resulting loss caused by a "specified peril".

- j. **Temperature/Humidity** -- "We" do not pay for loss caused by dryness, dampness, humidity, or changes in or extremes of temperature.

But if dryness, dampness, humidity, or changes in or extremes of temperature results in a covered peril, "we" do cover the loss or damage caused by that covered peril.

- k. **Voluntary Parting** -- Except as provided under Coverage Extensions - Fraud and Deceit, "we" do not pay for loss caused by or resulting from voluntary parting with title to or possession of any property because of any fraudulent scheme, trick, or false pretense.

- l. **Wear And Tear** -- "We" do not pay for loss caused by wear and tear, marring, or scratching.

But if wear and tear, marring, or scratching results in a covered peril, "we" do cover the loss or damage caused by that covered peril.

WHAT MUST BE DONE IN CASE OF LOSS

1. **Notice** -- In case of a loss, "you" must:

- a. give "us" or "our" agent prompt notice including a description of the property involved ("we" may request written notice); and
- b. give notice to the police when the act that causes the loss is a crime.

2. **You Must Protect Property** -- "You" must take all reasonable steps to protect covered property at and after an insured loss to avoid further loss.

- a. **Payment Of Reasonable Costs** -- "We" do pay the reasonable costs incurred by "you" for necessary repairs or emergency measures performed solely to protect covered property from further damage by a peril insured against if a peril insured against has already caused a loss to covered property. "You" must keep an accurate record of such costs. "Our" payment of reasonable costs does not increase the "limit".
 - b. **We Do Not Pay** -- "We" do not pay for such repairs or emergency measures performed on property which has not been damaged by a peril insured against.
 3. **Proof Of Loss** -- "You" must send "us", within 60 days after "our" request, a signed, sworn proof of loss. This must include the following information:
 - a. the time, place, and circumstances of the loss;
 - b. other policies of insurance that may cover the loss;
 - c. "your" interest and the interests of all others in the property involved, including all mortgages and liens;
 - d. changes in title of the covered property during the policy period; and
 - e. estimates, specifications, inventories, and other reasonable information that "we" may require to settle the loss.
 4. **Examination** -- "You" must submit to examination under oath in matters connected with the loss as often as "we" reasonably request and give "us" sworn statements of the answers. If more than one person is examined, "we" have the right to examine and receive statements separately and not in the presence of others.
 5. **Records** -- "You" must produce records, including tax returns and bank microfilms of all canceled checks relating to value, loss, and expense and permit copies and extracts to be made of them as often as "we" reasonably request.
 6. **Damaged Property** -- "You" must exhibit the damaged and undamaged property as often as "we" reasonably request and allow "us" to inspect or take samples of the property.
 7. **Volunteer Payments** -- "You" must not, except at "your" own expense, voluntarily make any payments, assume any obligations, pay or offer any rewards, or incur any other expenses except as respects protecting property from further damage.
 8. **Abandonment** -- "You" may not abandon the property to "us" without "our" written consent.
 9. **Cooperation** -- "You" must cooperate with "us" in performing all acts required by this policy.
-

VALUATION

1. **Replacement Cost** -- The value of covered property will be based on the replacement cost without any deduction for depreciation. Replacement cost includes labor, reasonable overhead and profit, and delivery charges.
 - a. **Replacement Cost Limitations** -- Replacement cost is limited to the cost of repair or replacement with similar materials on the same site and used for the same purpose.
 - b. **Payment Limitation** -- The payment will not exceed the amount "you" spend to repair or replace the damaged or destroyed property.

2. **Pair Or Set** -- The value of a lost or damaged article that is part of a pair or set is based on a reasonable proportion of the value of the entire pair or set. The loss is not considered a total loss of the pair or set.
3. **Loss To Parts** -- The value of a lost or damaged part of an item that consists of several parts when it is complete is based on the value of only the lost or damaged part or the cost to repair or replace it.

HOW MUCH WE PAY

1. **Insurable Interest** -- "We" do not cover more than "your" insurable interest in any property.
2. **Deductible** -- "We" pay only that part of "your" loss over the deductible amount indicated on the "schedule of coverages" in any one occurrence.
3. **Earthquake Period** -- All earthquakes or volcanic eruptions that occur within a 168-hour period will be considered a single loss. This 168-hour period is not limited by the policy expiration.
4. **Loss Settlement Terms** -- Subject to paragraphs 1., 2., 3., 5., 6., and 7. under How Much We Pay, "we" pay the lesser of:
 - a. the amount determined under Valuation;
 - b. the cost to repair, replace, or rebuild the property with material of like kind and quality to the extent practicable; or
 - c. the "limit" that applies to the covered property.
5. **Coinsurance** --
 - a. **When Coinsurance Applies** -- "We" only pay a part of the loss if the "limit" is less than 100% of the estimated completed value of the covered building or structure.
- b. **How We Determine Our Part Of The Loss** -- "Our" part of the loss is determined using the following steps:
 - 1) determine the 100% expected completed value of the building or structure; this figure is based on the estimated value of the property at completion of construction had no loss occurred;
 - 2) divide the "limit" for covered property by the result determined in b.1) above; and
 - 3) multiply the total amount of loss, after the application of any deductible, by the result determined in b.2) above.

The most "we" pay is the amount determined in b.3) above or the "limit", whichever is less. "We" do not pay any remaining part of the loss.
- c. **If There Is More Than One Limit** -- If there is more than one "limit" indicated on the "schedule of coverages" for this coverage part, this procedure applies separately to each "limit".
- d. **If There Is Only One Limit** -- If there is only one "limit" indicated on the "schedule of coverages" for this coverage, this procedure applies to the total of all covered property to which the "limit" applies.
6. **Insurance Under More Than One Coverage** -- If more than one coverage of this policy insures the same loss, "we" pay no more than the actual claim, loss, or damage sustained.
7. **Insurance Under More Than One Policy** --
 - a. **Proportional Share** -- "You" may have another policy subject to the same "terms" as this policy. If "you" do, "we" will pay "our" share of the covered loss. "Our" share is the proportion that the applicable "limit" under this policy bears to the "limit" of all policies covering on the same basis.

- b. **Excess Amount** -- If there is another policy covering the same loss, other than that described above, "we" pay only for the amount of covered loss in excess of the amount due from that other policy, whether "you" can collect on it or not. But "we" do not pay more than the applicable "limit".

LOSS PAYMENT

1. Loss Payment Options --

- a. **Our Options** -- In the event of loss covered by this coverage form, "we" have the following options:
 - 1) pay the value of the lost or damaged property;
 - 2) pay the cost of repairing or replacing the lost or damaged property;
 - 3) rebuild, repair, or replace the property with other property of equivalent kind and quality, to the extent practicable, within a reasonable time; or
 - 4) take all or any part of the property at the agreed or appraised value.
- b. **Notice Of Our Intent To Rebuild, Repair, Or Replace** -- "We" must give "you" notice of "our" intent to rebuild, repair, or replace within 30 days after receipt of a duly executed proof of loss.

2. Your Losses --

- a. **Adjustment And Payment Of Loss** -- "We" adjust all losses with "you". Payment will be made to "you" unless another loss payee is named in the policy.

- b. **Conditions For Payment of Loss** -- An insured loss will be payable 30 days after:

- 1) a satisfactory proof of loss is received; and
- 2) the amount of the loss has been established either by written agreement with "you" or the filing of an appraisal award with "us".

3. Property Of Others --

- a. **Adjustment And Payment Of Loss To Property Of Others** -- Losses to property of others may be adjusted with and paid to:
 - 1) "you" on behalf of the owner; or
 - 2) the owner.
- b. **We Do Not Have To Pay You If We Pay The Owner** -- If "we" pay the owner, "we" do not have to pay "you". "We" may also choose to defend any suits brought by the owners at "our" expense.

OTHER CONDITIONS

- 1. **Appraisal** -- If "you" and "we" do not agree on the amount of the loss or the value of covered property, either party may demand that these amounts be determined by appraisal.

If either makes a written demand for appraisal, each will select a competent, independent appraiser and notify the other of the appraiser's identity within 20 days of receipt of the written demand. The two appraisers will then select a competent, impartial umpire. If the two appraisers are unable to agree upon an umpire within 15 days, "you" or "we" can ask a judge of a court of record in the state where the property is located to select an umpire.

The appraisers will then determine and state separately the amount of each loss.

The appraisers will also determine the value of covered property items at the time of the loss, if requested.

If the appraisers submit a written report of any agreement to "us", the amount agreed upon will be the amount of the loss. If the appraisers fail to agree within a reasonable time, they will submit only their differences to the umpire. Written agreement so itemized and signed by any two of these three, sets the amount of the loss.

Each appraiser will be paid by the party selecting that appraiser. Other expenses of the appraisal and the compensation of the umpire will be paid equally by "you" and "us".

2. **Benefit To Others** -- Insurance under this coverage will not directly or indirectly benefit anyone having custody of "your" property.
3. **Conformity With Statute** -- When a condition of this coverage is in conflict with an applicable law, that condition is amended to conform to that law.
4. **Estates** -- This provision applies only if the insured is an individual.
 - a. **Your Death** -- On "your" death, "we" cover the following as an insured:
 - 1) the person who has custody of "your" property until a legal representative is qualified and appointed; or
 - 2) "your" legal representative.This person or organization is an insured only with respect to property covered by this coverage.
 - b. **Policy Period Is Not Extended** -- This coverage does not extend past the policy period indicated on the declarations.

5. **Misrepresentation, Concealment, Or Fraud** -- This coverage is void as to "you" and any other insured if, before or after a loss:

- a. "You" or any other insured have willfully concealed or misrepresented:
 - 1) a material fact or circumstance that relates to this insurance or the subject thereof; or
 - 2) "your" interest herein.
- b. There has been fraud or false swearing by "you" or any other insured with regard to a matter that relates to this insurance or the subject thereof.

6. **Policy Period** -- "We" pay for a covered loss that occurs during the policy period.

7. **Recoveries** -- If "we" pay "you" for the loss and lost or damaged property is recovered, or payment is made by those responsible for the loss, the following provisions apply:

- a. "you" must notify "us" promptly if "you" recover property or receive payment;
- b. "we" must notify "you" promptly if "we" recover property or receive payment;
- c. any recovery expenses incurred by either are reimbursed first;
- d. "you" may keep the recovered property but "you" must refund to "us" the amount of the claim paid or any lesser amount to which "we" agree; and
- e. if the claim paid is less than the agreed loss due to a deductible or other limiting "terms" of this policy, any recovery will be prorated between "you" and "us" based on "our" respective interest in the loss.

8. **Restoration Of Limits** -- Except as indicated under Limited Fungus Coverage, a loss "we" pay under this coverage does not reduce the applicable "limits".

9. **Subrogation** -- If "we" pay for a loss, "we" may require "you" to assign to "us" "your" right of recovery against others. "You" must do all that is necessary to secure "our" rights. "We" do not pay for a loss if "you" impair this right to recover.

"You" may waive "your" right to recover from others in writing before a loss occurs.

10. **Suit Against Us** -- No one may bring a legal action against "us" under this coverage unless:

- a. all of the "terms" of this coverage have been complied with; and
- b. the suit has been brought within two years after "you" first have knowledge of the loss.

If any applicable law makes this limitation invalid, then suit must begin within the shortest period permitted by law.

11. **Territorial Limits** -- "We" cover property while in the United States of America, its territories and possessions, Canada, and Puerto Rico.

12. **Carriers For Hire** -- "You" may accept bills of lading or shipping receipts issued by carriers for hire that limit their liability to less than the replacement cost or actual cash value of the covered property.

ADDITIONAL COVERAGE LIMITATIONS

1. **Coverage Not Provided During Occupancy And Use** -- "We" do not provide coverage under this policy if, without "our" prior written consent, a covered building or structure as described under Property Covered is:

- a. occupied in whole or in part; or
- b. put to its intended use.

However, this provision does not apply if permission to occupy is indicated on the "schedule of coverages".

2. **When Coverage Ceases** -- Coverage will end when one of the following first occurs:

- a. this policy expires or is canceled;
- b. a covered building or structure is accepted by the purchaser;
- c. "your" insurable interest in the covered property ceases;
- d. "you" abandon construction with no intent to complete it; or
- e. a covered building or structure has been completed for more than 90 days.

**ISU INSURANCE SERVICES-THE
STRATTON AGENCY
200 UNION ST
THE DALLES, OR 97058-1719**

Named Insured: WASCO COUNTY

Please send to: *Liberty Mutual Insurance*

CAU:

NONE

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05/30/18

WASCO COUNTY

BMO (19) 58 82 75 54

From 05/23/2018 To 05/23/2019

511 Washington St
The Dalles, OR 97058

(541) 296-2127
ISU INSURANCE SERVICES-THE
STRATTON AGENCY
200 UNION ST
THE DALLES, OR 97058-1719

TERRORISM INSURANCE PREMIUM DISCLOSURE
AND OPPORTUNITY TO REJECT

This notice contains important information about the Terrorism Risk Insurance Act and its effect on your policy. Please read it carefully.

THE TERRORISM RISK INSURANCE ACT

The Terrorism Risk Insurance Act, including all amendments ("TRIA" or the "Act"), establishes a program to spread the risk of catastrophic losses from certain acts of terrorism between insurers and the federal government. If an individual insurer's losses from certified acts of terrorism exceed a specified deductible amount, the government will reimburse the insurer for a percentage of losses (the "Federal Share") paid in excess of the deductible, but only if aggregate industry losses from such acts exceed the "Program Trigger". An insurer that has met its insurer deductible is not liable for any portion of losses in excess of \$100 billion per year. Similarly, the federal government is not liable for any losses covered by the Act that exceed this amount. If aggregate insured losses exceed \$100 billion, losses up to that amount may be pro-rated, as determined by the Secretary of the Treasury.

The Federal Share and Program Trigger by calendar year are:

Calendar Year	Federal Share	Program Trigger
2015	85%	\$100,000,000
2016	84%	\$120,000,000
2017	83%	\$140,000,000
2018	82%	\$160,000,000
2019	81%	\$180,000,000
2020	80%	\$200,000,000

MANDATORY OFFER OF COVERAGE FOR "CERTIFIED ACTS OF TERRORISM" AND DISCLOSURE OF PREMIUM

TRIA requires insurers to make coverage available for any loss that occurs within the United States (or outside of the U.S. in the case of U.S. missions and certain air carriers and vessels), results from a "certified act of terrorism" AND that is otherwise covered under your policy.

A "certified act of terrorism" means:

[A]ny act that is certified by the Secretary [of the Treasury] , in consultation with the Secretary of Homeland Security, and the Attorney General of the United States.

(i) to be an act of terrorism;

- (ii) to be a violent act or an act that is dangerous to -
 - (I) human life;
 - (II) property; or
 - (III) infrastructure;
- (iii) to have resulted in damage within the United States, or outside of the United States in the case of -
 - (I) an air carrier (as defined in section 40102 of title 49, United States Code) or United States flag vessel (or a vessel based principally in the United States, on which United States income tax is paid and whose insurance coverage is subject to regulation in the United States); or
 - (II) the premises of a United States mission; and
- (iv) to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

REJECTING TERRORISM INSURANCE COVERAGE - WHAT YOU MUST DO

We have included in your policy coverage for losses resulting from "certified acts of terrorism" as defined above.

THE PREMIUM CHARGE FOR THIS COVERAGE APPEARS ON THE DECLARATIONS PAGE OF THE POLICY AND DOES NOT INCLUDE ANY CHARGES FOR THE PORTION OF LOSS COVERED BY THE FEDERAL GOVERNMENT UNDER THE ACT. If we are providing you with a quote, the premium charge will also appear on your quote as a separate line item charge.

IF YOU CHOOSE TO REJECT THIS COVERAGE, PLEASE CHECK THE BOX BELOW, SIGN THE ACKNOWLEDGMENT, AND RETURN THIS FORM TO THE ADDRESS BELOW: **Please ensure any rejection is received within thirty (30) days of the effective date of your policy.**

Before making a decision to reject terrorism insurance, refer to the Disclaimer for Standard Fire Policy States located at the end of this Notice.

☐ I hereby reject this offer of coverage. I understand that by rejecting this offer, I will have no coverage for losses arising from "certified acts of terrorism" and my policy will be endorsed accordingly.

Policyholder/Applicant's Signature

Print Name

Date Signed

Named Insured

WASCO COUNTY

Policy Number

BMO (19) 58 82 75 54

Policy Effective/Expiration Date

From 05/23/2018 To 05/23/2019

IF YOU REJECTED THIS COVERAGE, PLEASE RETURN THIS FORM TO:

Attn: Commercial Lines Division - Terrorism
PO Box 66400
London, KY 40742-6400

Note: Certain states (currently CA, GA, IA, IL, ME, MO, NY, NC, NJ, OR, RI, WA, WI and WV) mandate coverage for loss caused by fire following a "certified act of terrorism" in certain types of insurance policies. If you reject TRIA coverage in these states on those policies, you will not be charged any additional premium for that state mandated coverage.

The summary of the Act and the coverage under your policy contained in this notice is necessarily general in nature. Your policy contains specific terms, definitions, exclusions and conditions. In case of any conflict, your policy language will control the resolution of all coverage questions. Please read your policy carefully.

If you have any questions regarding this notice, please contact your agent.

**U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN
ASSETS CONTROL ("OFAC")
ADVISORY NOTICE TO POLICYHOLDERS**

No coverage is provided by this Policyholder Notice nor can it be construed to replace any provisions of your policy. You should read your policy and review your Declarations page for complete information on the coverages you are provided.

This Notice provides information concerning possible impact on your insurance coverage due to directives issued by OFAC. **Please read this Notice carefully.**

Please refer any questions you may have to your insurance agent.

The Office of Foreign Assets Control (OFAC) administers and enforces sanctions policy, based on Presidential declarations of "national emergency". OFAC has identified and listed numerous:

- Foreign agents;
- Front organizations;
- Terrorists;
- Terrorist organizations; and
- Narcotics traffickers;

as "Specially Designated Nationals and Blocked Persons". This list can be located on the United States Treasury's web site - <http://www.treas.gov/ofac>.

In accordance with OFAC regulations, if it is determined that you or any other insured, or any person or entity claiming the benefits of this insurance has violated U.S. sanctions law or is a Specially Designated National and Blocked Person, as identified by OFAC, this insurance will be considered a blocked or frozen contract and all provisions of this insurance are immediately subject to OFAC. When an insurance policy is considered to be such a blocked or frozen contract, no payments nor premium refunds may be made without authorization from OFAC. Other limitations on the premiums and payments also apply.

IMPORTANT POLICYHOLDER INFORMATION CONCERNING BILLING PRACTICES

Dear Valued Policyholder: This insert provides you with important information about our policy billing practices that may affect you. Please review it carefully and contact your agent if you have any questions.

Premium Notice: We will mail you a policy Premium Notice separately. The Premium Notice will provide you with specifics regarding your agent, the account and policy billed, the billing company, payment plan, policy number, transaction dates, description of transactions, charges/credits, policy amount balance, minimum amount, and payment due date. This insert explains fees that may apply to and be shown on your Premium Notice.

Available Premium Payment Plans:

- **Annual Payment Plan:** When this plan applies, you have elected to pay the entire premium amount balance shown on your Premium Notice in full. No installment billing fee applies when the Annual Payment Plan applies.
- **Installment Payment Plan:** When this plan applies, you have elected to pay your policy premium in installments (e.g.: quarterly or monthly installments - Installment Payment Plans vary by state). As noted below, an installment fee may apply when the Installment Payment Plan applies.

The Premium Payment Plan that applies to your policy is shown on the top of your Premium Notice. Please contact your agent if you want to change your Payment Plan election.

Installment Payment Plan Fee: If you elected to pay your premiums in installments using the Installment Premium Payment Plan, an installment billing fee applies to each installment bill. The installment billing charge will not apply, however, if you pay the entire balance due when you receive the bill for the first installment. Because the amount of the installment charge varies from state to state, please consult your Premium Notice for the actual fee that applies.

Dishonored Payment Fee: Your financial institution may refuse to honor the premium payment withdrawal request you submit to us due to insufficient funds in your account or for some other reason. If that is the case, and your premium payment withdrawal request is returned to us dishonored, a payment return fee will apply. Because the amount of the return fee varies from state to state, please consult your Premium Notice for the actual fee that applies.

Late Payment Fee: If we do not receive the minimum amount due on or before the date or time the payment is due, as indicated on your Premium Notice, you will receive a policy cancellation notice effective at a future date that will also reflect a late payment fee charge. Issuance of the cancellation notice due to non-payment of a scheduled installment(s) may result in the billing and collection of all or part of any outstanding premiums due for the policy period. Late Payment Fees vary from state to state and are not applicable in some states.

Special Note: Please note that some states do not permit the charging of certain fees. Therefore, if your state does not allow the charging of an Installment Payment Plan, Dishonored Payment or Late Payment Fee, the disallowed fee will not be charged and will not be included on your Premium Notice.

EFT-Automatic Withdrawals Payment Option: When you select this option, you will not be sent Premium Notices and, in most cases, will not be charged installment fees. For more information on our EFT-Automatic Withdrawals payment option, refer to the attached policyholder plan notice and enrollment sheet.

Once again, please contact your agent if you have any questions about the above billing practice information.

Thank you for selecting us to service your insurance needs.



AGENDA ITEM

Lane County IGAs/Amendments

[INTRODUCTORY EMAIL](#)

[AMENDMENT #1 – IGA FOR TAX MAP MAINTENANCE & GIS](#)

[AMENDMENT #1 – IGA FOR TAX REMAPPING WORK](#)

[IGA FOR ASCEND/PROVAL SOFTWARE SUPPORT](#)

[PROPOSED MOTION LANGUAGE](#)



Kathy White <kathyw@co.wasco.or.us>

Lane Co IGA's

1 message

Jill Amery <jilla@co.wasco.or.us>
To: Kristen Campbell <kristen@timmonslaw.com>
Cc: Kathy White <kathyw@co.wasco.or.us>

Thu, Apr 26, 2018 at 12:29 PM

Kristen,

Attached are updates to 3 Lane Co IGA's. I've included Melissa's comments in lieu of a red-lined version for you.

I'd like to get this before BOCC on June 6th. Does that work Kathy?

Tax Map Maintenance update : \$5 increase, extends 2 years.

Tax Remapping (Grant Project) update: \$3 increase, extends 2 years, increased NTE on this one.

Ascend & ProVal IGA 3% increase this year and has changed from a 5 County Consortium to individual county support. I'm still working on an hour issue with Melissa but would not be a substantive change. 1 year agreement.

Please let me know if you have any questions.

Thanks Ladies.
Jill



Jill Amery | Assessor/Tax Collector
ASSESSMENT & TAX

jilla@co.wasco.or.us | www.co.wasco.or.us

541-506-2512 | Fax 541-506-2511

511 Washington St. Suite 208 | The Dalles, OR 97058



Lane CO IGA's.pdf
589K

**AMENDMENT TO
INTERGOVERNMENTAL AGREEMENT**

IGA Title: Intergovernmental Agreement for Tax Map Maintenance and Geographic Information Systems

Amendment No.: 1

This Amendment modifies the Intergovernmental Agreement named above between Lane County ("Lane"), and Wasco County ("Wasco").

Lane and Wasco agree as follows:

1. SCOPE OF AMENDMENT. The scope of the Agreement is amended as follows:

1.1 The term of the Agreement is extended two years.

2. CONSIDERATION:

2.1 Consideration. In consideration of this Amendment, the annual not to exceed amount of the Agreement is increased by the same annual amount. The hourly billing rate will increase by five dollars from \$75 per hour to \$80 per hour.

2.2 Summary. A summary of the amount of the original Agreement and all amendments is:

Original amount of Agreement:	\$	49,999.00
Total of all previous Amendments:		0.00
This Amendment:		49,999.00

Revised amount including all Amendments:	\$	99,998.00
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3. TIME. In consideration of this Amendment, the term of the Agreement is increased by: two years. The revised term of the Agreement, including this amendment, is June 30, 2020.

4. DATE. This Amendment is effective as of the date last signed below, or as of the date entered here: July 1, 2018.

Each party, by signature below, agrees to be bound by the terms and conditions of this Amendment. All other terms and conditions of the original Agreement not altered by this Amendment remain in full force and effect.

WASCO:

By: _____

Title: _____

Date: _____

LANE:

By: _____

Title: _____

Date: _____

**AMENDMENT TO
INTERGOVERNMENTAL AGREEMENT**

IGA Title: Intergovernmental Agreement for Tax Remapping Work

Amendment No.: 1

This Amendment modifies the Intergovernmental Agreement named above between Lane County ("Lane"), and Wasco County ("Wasco").

Lane and Wasco agree as follows:

1. SCOPE OF AMENDMENT. The scope of the Agreement is amended as follows:

1.1 The term of the Agreement is extended two years.

2. CONSIDERATION:

2.1 Consideration. In consideration of this Amendment, the annual not to exceed amount of the Agreement is increased by \$50,000 from \$49,999 to \$99,999. The cost per tax lot will increase by three dollars from \$35 per tax lot to \$38 per tax lot.

2.2 Summary. A summary of the amount of the original Agreement and all amendments is:

Original amount of Agreement:	\$	49,999.00
Total of all previous Amendments:		0.00
This Amendment:		99,999.00

Revised amount including all Amendments:	\$	149,998.00
--	----	------------

3. TIME. In consideration of this Amendment, the term of the Agreement is increased by: two years. The revised term of the Agreement, including this amendment, is June 30, 2020.

4. DATE. This Amendment is effective as of the date last signed below, or as of the date entered here: July 1, 2018.

Each party, by signature below, agrees to be bound by the terms and conditions of this Amendment. All other terms and conditions of the original Agreement not altered by this Amendment remain in full force and effect.

WASCO:

By: _____

Title: _____

Date: _____

LANE:

By: _____

Title: _____

Date: _____

INTERGOVERNMENTAL AGREEMENT FOR ASCEND/PROVAL SOFTWARE SUPPORT

This Agreement is entered into between Lane County ("Lane") and Wasco County ("Wasco"), each a political subdivision of the State of Oregon and unit of local government as defined by ORS 190.003, for the purpose of providing cost effective support for automated assessment and taxation systems, as follows:

RECITALS

1. ORS 190.003 and 190.010 provide that units of local government, including counties, may enter into agreements for the performance of any or all functions and activities that a party to the agreements, its officers or agencies, have authority to perform.
2. Lane and Wasco have the authority to perform the functions and activities set forth in the Agreement.
3. Wasco has developed their agency business practices around the Ascend/ProVal Software system functions and data.
4. There is a need to examine, plan and cooperate in business and governance changes that make sense to all in the context of using shared, standardized systems and support.
5. The shared, standardized support of the automated taxation systems will deliver significant operational and cost efficiencies.
6. Lane County has experience providing shared, standardized support and has experience supporting Ascend/ProVal Software.

Now therefore, Lane County and Wasco agree as follows:

A. Responsibilities of the Parties:

1. Wasco Responsibilities:
 - a. Wasco will provide funding and other resources in accordance with the attached Statement of Work (SOW).
 - b. Wasco agrees to provide all computing infrastructure and software licenses required to operate the Ascend/ProVal software. Wasco also agrees to provide remote connectivity to this infrastructure for Lane County staff, in a manner mutually agreeable to Lane County and the Partners.
2. Lane County Responsibilities:
 - a. Lane County will provide services in accordance with the attached SOW.
 - b. Lane County will be responsible for:
 - i. Development and management of this Agreement.
 - ii. Development and management of a Service Level Agreement between Wasco and Lane County defining the specific responsibilities of each.
 - iii. Providing agreed upon Lane County personnel and resources.

B. Term & Termination:

1. This Agreement is effective when signed by all parties and expires on June 30, 2019 unless extended by written mutual agreement.
2. Termination: This Agreement shall continue through its term until terminated as provided below. The parties may terminate this Agreement by mutual agreement or as provided in a. through d. below.
3. This Agreement may be terminated by either party by written notice given to the other by December 31st of each year, to be effective July 1st of the following year.
4. In the event of termination, Wasco must pay to Lane all amounts that have actually accrued or which are owing to Lane County as of the effective date of termination in accordance with the

schedules in this agreement. Lane must reimburse Wasco for any advance payments for services not rendered. Each of the parties is responsible for performing its obligations up to the date of termination, delivery of all software, products, equipment, and services.

- C. Dispute Resolution.** The Parties are required to exert every effort to cooperatively resolve any disagreements that may arise under this Agreement. This may be done at any management level, including at a level higher than the persons directly responsible for administration of the Agreement. In the event that the Parties alone are unable to resolve any conflict under this Agreement, they are encouraged to resolve their differences through mediation or arbitration, using such process as they may choose at the time.
- D. Indemnification.** To the extent permitted by the Oregon Constitution and by the Oregon Tort Claims Act, and to the extent otherwise provided for in private contracts of insurance, each of the parties agrees to indemnify, defend, and hold the other, its Commissioners, agents, officers and employees, harmless from all damages, losses and expenses, including but not limited to attorney fees, and to defend all claims, proceedings, lawsuits, and judgments arising out of or resulting from that party's performance or failure to perform under this Agreement. However, neither party will be required to indemnify or defend the other for any liability arising solely out of wrongful acts of its own Commissioners, officers, employees, or agents.
- E. No Warranty.** Data and programs supplied by Lane to Wasco are provided on an "as is" basis. Lane County expressly disclaims any warranty or responsibility, express or implied, as to the accuracy, currency, or completeness of any data or programs supplied. Lane County has no responsibility to Wasco for any failure of any hardware or software acquired by the Partners, or for future incompatibility in any such hardware or software resulting from any hardware or software change or redesign undertaken by Lane County.
- F. Amendments.** This Agreement may be modified or extended by written agreement signed by all Parties, which shall be effective when signed by all Parties.
- G. Waiver.** The failure of any of the Parties to enforce any provision of this Agreement does not waive that or any other provision.
- H. Force Majeure.** Neither party will be held responsible for delay or default due to Force Majeure acts, events or occurrences unless they could have been avoided by the exercise of reasonable care, prudence, foresight, and diligence by that party.
- I. Merger.** This Agreement constitutes the entire agreement between the Parties. No waiver, consent, modification, or change of terms of this Agreement binds any party unless in writing and signed by all Parties. Such waiver, consent, modification, or change, if made, is effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. The Parties, by signature of their authorized representatives, hereby acknowledge that they have read this Agreement, understand it, and agree to be bound by its terms and conditions.
- J. Multiple Counterparts.** This Agreement and any subsequent amendments may be executed in several counterparts, facsimile or otherwise, all of which when taken together will constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement and any amendments so executed will constitute an original.

EACH PARTY, BY EXECUTION OF THIS AGREEMENT, HEREBY ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

Lane County

Steve Mokrohisky, County Administrator

Date

Wasco County

Date

Date

Date

Attachment A

Statement of Work

1. Payment:

Wasco agrees to pay to Lane County the following amounts in exchange for the services described in this Statement of Work (SOW):

Ascend/ProVal Support Services:	\$25,750
---------------------------------	----------

Payment will be due within 45 days of invoice with invoices provided monthly. Wasco may opt to make payments in advance of services by requesting an advance invoice.

2. Services:

Lane County Technology Services (LCTS) shall provide services to the Partners as follows:

Ascend/ProVal Core Services:

Tax Certification & State Mandated Deliverables

- June 30th Report
 - Complex Scripting
 - Generate Documents
 - Balancing
- Tax Roll Processing
 - Pre-Checks
 - Balancing (Before and After)
- Tax Statements
 - Pre-Checks
 - Balancing
 - Tax Statement Generation
 - Overall Troubleshooting
- SAL Reports
 - Pre-Checks
 - Extensive Balancing
 - SAL Reports Generation
 - Overall Troubleshooting

Software Support

- Install Ascend & ProVal on workstations
- Ascend & ProVal Troubleshooting
- Minor Patching and Updates of Ascend & ProVal

Database Administration

- Daily Monitoring of Disk Space, Log Files, SQL Server/Services, Issues, Failed Logins, etc.
- Database Backups
 - Certified and Fiscal Year End
 - Daily backups to each county's servers
- Refresh of Production Data to Test System

Reporting

- Modify Custom Reports
- Generate New Reports as Requested

Miscellaneous

- Basic Support of Assessment & Taxation Processes
- Custom SQL Statements

In no event will services be provided that require more than 400 hours during the fiscal year, including overhead hours such as vacation and sick time. Overhead hours will be applied to worked hours at a rate equal to the average Lane County Technology Services overhead rate.

Services Available for Additional Fee:

The following services are not included in the core Ascend/ProVal support services listed above, but are available for an additional fee. The fees listed below are valid for fiscal year 2018/2019.

Database Backups and Disaster Recovery Preparation:

LCTS will back up your databases to Lane County servers daily and complete Disaster Recovery Preparation tasks outlined below. Please note that this service does not include actual disaster recovery activities. The cost for database backups and disaster recovery preparation is **\$500 per month or \$6,000 annually**.

Disaster Recovery Preparation Tasks Include:

- Scripted (Daily) SQL Server database backups stored locally on the server, with at least two days kept resident locally at all times.
- Perform annual database consistency checks on all system and user database backups and verify their ability to be restored.
- Disk storage monitoring to prevent unexpected system shutdowns caused by running out of space.
- Compress and verify these backup files and send them to a separate storage location (not in the same server or SAN - in case of a SAN system failure) for longer term storage with at least two weeks of availability on hand. If that is not available or undesirable then allow us to copy those backups to our storage location and manage them in a similar fashion.
- Make copies of the Tax Year "Certified" backups and permanently keep them locally on the SQL Server and another storage location as discussed in the previous item.
- Script out all of the SQL Server configuration items and security settings and manage them in the same way as the backups are described above.
- Keep all passwords used by the system and the support staff in a password safe on our site that is also backed up to tape regularly.

- Keep all network configurations for our support VPN access documented and also backed up to tape regularly.
- Monitor daily all security and database changes made and update the affected parties so all documentation is kept current.

Miscellaneous Services:

Disaster recovery activities (i.e. database and SQL Server recovery) and all other activities not included as core IGA services, server hosting, or database backups and disaster recovery preparation will be billed out at the hourly rate of **\$95 per hour**. Miscellaneous services other than disaster recovery activities are subject to LCTS resource availability.

Attachment B

Service Level Agreement

Purpose:

The purpose of this Service Level Agreement is to describe Lane County's and the Partners' respective responsibilities for Ascend/ProVal software support.

1. Service Level Essentials

1.1 Product/Systems Supported

- Services described in Attachment A of this Agreement.

1.2 Customer Locations

- Wasco County
511 Washington Street, Suite 208
The Dalles, Oregon 97058-2237

1.3 Hours of Support

Describes the standard hours of support Customer can expect from LCTS

- Support will be provided by LCTS during Standard Business Hours; Monday through Friday – 8:00 am to 5:00 pm.
- Support will be provided by LCTS during other hours on request. LCTS reserves the right to require 10 days' notice for changes in schedule that are non-emergency.
- It is anticipated that Customer and LCTS will work collaboratively during any critical periods to schedule needed coverage.

1.4 Scheduled Maintenance Windows

Software and hardware maintenance may require periodic system downtime to correct problems or install new versions. The window during which this maintenance will be performed is described below

- Anytime outside of standard business hours with two business days advance notice.
- Downtime to correct critical security and/or virus issues will occur "on demand" as determined by LCTS or Customer.
- Any other time that is mutually agreed upon.

1.5 Problem Reporting Process

Describes the customer's process for reporting problems

1. Contact and review issue with local "Super User" (see below for list of Super Users) who will determine whether LCTS should be contacted.

2. If LCTS is to be contacted, Super User contacts the appropriate LCTS Analyst first and if not available, contacts LCTS Management (see below for list of LCTS Analysts and Management).
3. Contact LCTS Service Desk when analyst and manager are not available and issue cannot wait. Service Desk will locate analysts or contact LCTS management in the event of an immediate problem.

1.6 Contact Information

- LCTS Service Desk:
 - Staffed 8:00 to 5:00; Monday through Friday; (541) 682-6789
- Customer Super User(s):
 - Wasco County: Jill Amery & Marci Beebe
- Customer Management:
 - Wasco County Assessor / Tax Collector: Jill Amery.....(541) 506-2512
- LCTS Analysts:
 - Ascend/ProVal Support: Randy Mendez, (541) 682-4072, LCTSATAS@co.lane.or.us
 - Database Support: Brad Carpenter, (541) 682-4293, LCTSDBA@co.lane.or.us
- LCTS Management:
 - Contract Support:
 - Melissa Crane, GIS and Business Applications Manager, (541) 682-6950
 - Melissa.Crane@co.lane.or.us
 - Assessment & Taxation Programming Support:
 - Melissa Crane, GIS & Business Applications Manager, (541) 682-6950
 - Melissa.Crane@co.lane.or.us
 - Database Administration:
 - Lorren Blythe, Enterprise Applications Manager, (541) 682-6717
 - Lorren.Blythe@co.lane.or.us

2. LCTS Responsibilities

2.1 Business Responsibilities

Describes the responsibilities that LCTS has for the day-to-day operation of the product/system listed under 1.1, Service Level Essentials

- Provide a single point of contact for emergency issues, the LCTS Service Desk.
- Provide support analysts.
- Provide Ascend/ProVal software support as described in Attachment A.
- Provide advance notice to customer of any software or hardware maintenance in accordance with section 1.4, Scheduled Maintenance Windows.
- Represent information technology issues to appropriate software vendors and obtain technical support from vendors as needed.

2.2 Problem Resolution

Describes the assistance provided by LCTS to resolve Customer Issues

- Analyst support, by telephone, for issues related to Ascend/ProVal support.
- Service Desk assistance, by telephone, during standard business hours for any emergency Customer questions/issues where the appropriate analyst can't be reached.

2.3 Database Administration and Backup/Recovery

Describes LCTS' responsibilities for infrastructure, application, and data backup

- LCTS will be responsible for maintaining server hardware, bandwidth, software, and other related infrastructure needed to provide services listed in Attachment A.
- LCTS will backup any files stored on Lane County servers, but Customer is responsible for maintaining all original, source, and copies of data unless LCTS is contracted to provide backup services for an additional fee.
- LCTS is not responsible for restoring SQL Server and its associated database backups unless the Database Backups and Disaster Recovery Preparation service is purchased for an additional fee. If LCTS is not providing Disaster Recovery Preparation services, Lane County cannot be held responsible for disaster recovery activities conducted outside of LCTS.

2.4 Training

Describes any training to be provided by LCTS for the product/system described under 1.1, Service Level Essentials

- LCTS will not provide any training under this agreement.

2.5 Documentation

Describes the types of documentation to be provided by LCTS

- Creation & maintenance of basic support documents, such as Ascend data dictionary and table definitions, responsibility matrix, issues log, etc.

3. Customer Responsibilities

3.1 Business Responsibilities

Describes the responsibilities that the Customer has for the day-to-day operation of the product/system described in section 1.1

- Access to up-to-date data via remote VPN connection.
- Maintenance of end-user hardware and infrastructure as well as related software licensing.
- Prompt reporting of problems and concerns and provision of supporting information. Collaboration with LCTS to resolve issues.

3.2 Problem Resolution

Describes the processes followed by the customer to resolve issues

- “Super User(s)” serve as first line of defense for any issues associated with services outlined in Attachment A.
 - “Super User” will try and resolve issue before calling LCTS Analyst or Management.
 - “Super User” will assist LCTS staff as needed for resolution of technical problems.

3.3 Backup/Restores

Describes Customer’s responsibilities for data backup and recovery; describes related processes.

- Responsible for all backups/restores necessary to preserve source data in the event of system failure or site disaster unless jurisdiction contracts with LCTS for Database Backups and Disaster Recovery Preparation services purchased for an additional fee.

3.4 Training

Describes Customer responsibility for training related to Ascend/ProVal support described under 1.1, Service Level Essentials

- All end-user and public training on the use of Ascend/ProVal and related products.
- Creation & maintenance of all training documents other than base documents provided by LCTS described under 2.4 above.

3.5 Documentation

Describes the customers responsibility for documentation

- Creation of any documentation needed for jurisdiction specific processes or any other documents not provided by LCTS described under 2.5 above.



MEMORANDUM

SUBJECT: Lane County IGA's

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.1.2018

LANE COUNTY IGA'S: I move to approve the following Intergovernmental Agreements with Lane County, Oregon:

- AMENDMENT #1 TO THE IGA FOR TAX MAP MAINTENANCE & GIS
- AMENDMENT #1 TO THE IGA FOR TAX REMAPPING WORK
- IGA FOR ASCEND/PROVAL TAX REMAPPING WORK



AGENDA ITEM

Wasco County Owned Lands Auction Deeds

[STAFF MEMO](#)



MEMORANDUM

SUBJECT: Wasco County Auction Deeds

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 06.01.2018

BACKGROUND INFORMATION:

On June 19, 2018 at 10:00 a.m. in Room 302 at 511 Washington St, OR, pursuant to an Order of the Board of Commissioners for Wasco County, Oregon, made and entered on May 2, 2018, the County Assessor will sell at public auction the following described real property.

Property ID & Map Tax Lot #	Situs Address (if available)	Value & Bid Information
#3921 1N 13E 3CB 4400	306 East 8 th Place The Dalles, OR	2017 Mkt Value: \$123,830 Min. Bid: \$ 23,000
#5614 1N 13E 4CC 3900	NKA Jordan Street - bare land The Dalles, OR	2017 Mkt Value: \$10,620 Min. Bid: \$ 8,000
#5615 1N 13E 4CC 4000	NKA Jordan Street – bare land The Dalles, OR	2017 Mkt Value: \$10,950 Min. Bid: \$ 8,200
#1993 2N 13E 29DB 200 interior photo	745 Lee Street The Dalles, OR	2017 Mkt Value: \$173,120 Min. Bid: \$ 55,000
#2272 2N 13E 30AC 1700	NKA Murray Drive – bare land The Dalles, OR	2017 Mkt Value: \$14,000 Min. Bid: \$10,500
#2765 1N 13E 2CA 2300	2002 E. 9th Street – bare land The Dalles, OR	2017 Mkt Value: \$30,440 Min. Bid: \$22,800
#11307 4S 12E 9AC 600	274 S Molly Ann Rd - bare land Tygh Valley, OR	2017 Mkt Value: \$47,240 Min. Bid: \$35,400
#16465 1S 13E 25BD 2900	960 NE Court Street- bare land Dufur, OR	2017 Mkt Value: \$43,590 Min. Bid: \$32,600
#17215 4S 14E 32DA 5101	501 Gray Eagle Rd – bare land Maupin, OR	2017 Mkt Value: \$93,110 Min. Bid: \$69,800
#10621 4S 13E 3CC 200	NKA Juniper Way – bare land Tygh Valley, OR	2017 Mkt Value: \$56,410 Min. Bid: \$42,300
#10540 4S 13E 3CB 200	NKA Juniper Way – bare land Tygh Valley, OR	2017 Mkt Value: \$38,700 Min. Bid: \$29,000
#12307 6S 16E 36DB 5900	No Known Address – bare land Shaniko, OR	2017 Mkt Value: \$22,160 Min. Bid: \$ 3,500
#12282	No Known Address – bare land	2017 Mkt Value: \$ 2,380 Min.

6S 16E 36DB 2800	Shaniko, OR	Bid: \$ 500
#12301 6S 16E 36DB 5300	No Known Address – bare land Shaniko, OR	2017 Mkt Value: \$ 2,380 Min. Bid: \$ 500
#12270 6S 16E 36DB 1700	No Known Address – bare land Shaniko, OR	2017 Mkt Value: \$ 2,380 Min. Bid: \$ 500

All property will be sold AS IS, without warranty as to title, value, zoning, suitability for any purpose, environmental condition, wetland designation, easements, or any other condition and will be conveyed by quitclaim deed.

Deeds cannot be created for Board signature until the Auction is closed and therefore are not available for the packet.



AGENDA ITEM

Wholly Uncollectible Taxes

[STAFF MEMO](#)

[TAX COLLECTOR'S AFFIDAVIT](#)

[COUNTY COUNSEL'S AFFIDAVIT](#)

[BANKRUPTCY FORM](#)

[PROPERTY TAX CALCULATIONS](#)

[PROPERTY DETAIL](#)

[ORS 311.790 – CANCELLATION OF UNCOLLECTIBLE PROPERTY TAX](#)

[BACKGROUND MESSAGE THREAD](#)

[ORDER 18-027 CANCELLING CERTAIN UNCOLLECTIBLE PROPERTY TAXES](#)

[MOTION LANGUAGE](#)



MEMORANDUM

SUBJECT: CANCELLATION OF UNCOLLECTIBLE PUBLIC UTILITY PERSONAL PROPERTY TAXES, ACCOUNT #81004

TO: BOARD OF COUNTY COMMISSIONERS

FROM: JILL AMERY, ASSESSOR & TAX COLLECTOR, WASCO COUNTY

DATE: 06/06/2018

BACKGROUND INFORMATION:

In May 2011, Wasco County received notice that West Travel Inc. dba Cruise West had filed Chapter 7 Bankruptcy. Wasco County filed a claim for 2010 Property Taxes Outstanding in the amount of \$11,208.18. In 2012, Wasco, Hood River and Multnomah Counties hired the law firm of Sussman Shank to assist in the case, sharing the cost. You have been provided some of the correspondence regarding the case. Fast forward to July 2015, Wasco County received Notice of Trustee's Final Report that listed Wasco County be paid the 2010 outstanding amount of \$11,208.18. However, we did not receive payment. It recently came to our attention that this account had not been settled. Upon contacting Sussman Shank, I was informed all but \$7,800 of the settlement was paid to administration of the case; the \$7,800 was paid to priority claims before unsecured tax claims. The counties, including Wasco County will not be receiving any funds on this account. In addition to the 2010 tax, Wasco County continued to bill West Travel for the 2011 taxes. The grand total of taxes and penalties is \$51,807.71. I am requesting that the Wasco County Board of County Commissioners provide an Order Cancelling Wholly Uncollectible Public Utility Personal Property Taxes, pursuant to ORS 311.790.

Please find attached the Public Utility account that meets the necessary criterion.

IN THE COUNTY COURT OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE CANCELLATION)
OF CERTAIN UNCOLLECTIBLE PUBLIC) A F F I D A V I T
UTILITY PERSONAL PROPERTY TAXES.)

STATE OF OREGON,)
) ss.
County of Wasco.)

I, JILL AMERY, being first duly sworn on oath depose and say: That I am the duly qualified and acting Tax Collector in and for the County of Wasco; That the attached list of public utility taxes was prepared in my office and under my direction; That I have examined said list and investigated the feasibility of collection of said taxes; That from my investigation I have determined that the attached list of taxes of public utility represents a list of uncollectible public utility personal property taxes which are delinquent and are now wholly uncollectible by virtue of the fact that Bankruptcy was filed in 2010 and after administrative and other costs were paid, no funds were available to counties that this public utility operated in; and That in my opinion said taxes are wholly uncollectible by virtue of these facts; and Further that I make this Affidavit in support of a Motion for an Order of this

Court declaring the said taxes to be uncollectible and directing me as Tax Collector of this County to cancel said uncollectible public utility taxes.

////

DATED this 12th day of June, 2018 .



Jill Amery
Jill Amery
Wasco County Tax Collector

SUBSCRIBED AND SWORN to before me this 12 day of June, 2018.

Tawny Leigh Wade
Notary Public for Oregon
My Commission Expires: 6.14.20

IN THE COUNTY COURT OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE CANCELLATION)
OF CERTAIN UNCOLLECTIBLE PUBLIC) A F F I D A V I T
UTILITY PERSONAL PROPERTY TAXES.)

STATE OF OREGON,)
) ss.
County of Wasco.)

I, KRISTEN CAMPBELL, being first duly sworn on oath depose and say: That I am the, qualified and acting Legal Council for the State of Oregon in and for the County of Wasco; That based upon the Affidavit of Jill Amery, Tax Collector of said County, I have determined that the attached list of taxes of public utility represents a list of uncollectible public utility taxes which are delinquent and are now wholly uncollectible by virtue of the fact that Bankruptcy was filed in 2010 and after administrative and other costs were paid, no funds were available to counties that this public utility operated in; and That in my opinion said taxes are wholly uncollectible by virtue of these facts; and Further that I make this Affidavit in support of a written application under ORS 311.790 for an Order directing the Tax Collector to cancel such public utility personal property taxes as uncollectible.

DATED this 12 day of June 2018.



Kristen Campbell
Wasco County Legal Council

SUBSCRIBED AND SWORN to before me this 12 day of
June, 2018.

Tawny Leigh Wade
Notary Public for Oregon
My Commission Expires: 6.14.20

SYLVIA G. LOEWEN, CHIEF TAX DEPUTY

RECEIVED

MAY 31 2011

B10 (Official Form 10) (04/10)

UNITED STATES BANKRUPTCY COURT Western District of Washington		WASCO COUNTY OFFICE
Name of Debtor: West Travel Inc		Case Number: 10-24618
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): WASCO COUNTY TAX COLLECTOR		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: 511 WASHINGTON ST RM 208 THE DALLES, OR 97058		Court Claim Number: _____ (If known)
Telephone number: 541-506-2540		Filed on: _____
Name and address where payment should be sent (if different from above): MARK L. HATCHER, CLERK OF THE BANKRUPTCY COURT		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number: _____		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 11,208.18		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(4).
2. Basis for Claim: <u>Property Taxes</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
3. Last four digits of any number by which creditor identifies debtor: <u>1004</u>		<input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: <u>Tax Lien</u> Value of Property: \$ <u>617,250.00</u> Annual Interest Rate <u>16</u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ <u>49.59</u> Basis for perfection: _____ Amount of Secured Claim: \$ <u>11,208.18</u> Amount Unsecured: \$ _____		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		Amount entitled to priority: \$ _____
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)		*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain:		
Date: 5-24-11	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. T.R. LYNN, WASCO CO ASSESSOR/TAX COLLECTOR	FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Wholly Uncollectible - Bankruptcy Declared in 2010. After administrative and other costs paid; no funds available to counties

Account:	81004
TCA:	12.1
Situs:	12.1
Owner:	WEST TRAVEL INC C/O CRICKENBERGER RENE 600 STEWART ST STE 1908 SEATTLE, WA 98101

Year	Category	TCA/District	Charged	Minimum	Bal. Due	Due Date
2010	Property Tax Principal	121	11158.59	11158.59	11158.59	11/15/2010
2010	Property Tax Interest	121	13241.52	13241.52	13241.52	6/20/2018
2011	Property Tax Principal	121	12273.49	12273.49	12273.49	11/15/2011
2011	Real Property Late Filing Penalty	001WASCO	1250.00	1250.00	1250.00	11/15/2011
2011	Property Tax Interest	001WASCO	1283.33	1283.33	1283.33	6/20/2018
2011	Property Tax Interest	121	12600.78	12600.78	12600.78	6/20/2018
Interest Calculated Thru June 20, 2018			\$ 51,807.71	\$ 51,807.71	\$ 51,807.71	

Property Tax Principal	\$ 23,432.08
Property Tax Interest	\$ 27,125.63
Real/Utility Late Filing Penalty	\$ 1,250.00
Grand Total	\$ 51,807.71

File Edit View Tools Topics Work Areas My Favorites Help



Search Criteria

Property No. 81004

Tax Year

Effective

Tax Year Date

Clear

As of Date 06/04/2018

☒ Use Start Dates

Assessment Date

Search

☐ Use End Dates

3 Documents

4 Exemptions

5 Value Changes

6 Property Transfer

7 Levies

Search Results

Summary

Parties

Values

Taxes

Events

1 Receipts

2 Other

Charge Group

☐ Include Zero Balance Charges

Interest Date 06/21/2018

Search

Year	Category	ILCA/District	Charged	Minimum	Bal. Due	Due Date
2010	Property Tax Principal	121	11,158.59	11,158.59	11,158.59	11/15/2010
2010	Property Tax Interest	121	13,241.52	13,241.52	13,241.52	06/21/2018
2011	Property Tax Principal	121	12,273.49	12,273.49	12,273.49	11/15/2011
2011	Real Property Late Filing Per	001WASCO_	1,250.00	1,250.00	1,250.00	11/15/2011
2011	Property Tax Interest	001WASCO_	1,283.33	1,283.33	1,283.33	06/21/2018
2011	Property Tax Interest	121	12,600.78	12,600.78	12,600.78	06/21/2018

Details...

Print Bill...

From Year

To Year

Levy Cycle

Total

51,807.71

51,807.71

51,807.71

Close

Help...

2017 ORS 311.790¹

Cancellation of uncollectible property tax

- (1) If the tax collector and the district attorney for any county determine that taxes on personal property that are delinquent are for any reason wholly uncollectible, the tax collector and district attorney may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel such uncollectible personal property taxes. The order shall be entered in the journal of the county court.
- (2) If the tax collector determines that additional taxes on real property disqualified from special assessment under ORS 308A.703 (Additional taxes upon disqualification) are wholly uncollectible due to the property's exempt status, the tax collector may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel the uncollectible property taxes. The order shall be entered in the journal of the county court. [Formerly 311.710; 1993 c.6 §6; 2007 c.791 §1]

¹ Legislative Counsel Committee, *CHAPTER 311—Collection of Property Taxes*, https://www.oregonlegislature.gov/bills_laws/ors/ors311.html (2017) (last accessed Mar. 30, 2018).



Marci Beebe <marcib@co.wasco.or.us>

Fwd: West Travel, Inc. - Your request for status of filed claim by Wasco County

1 message

Jill Amery <jilla@co.wasco.or.us>

Fri, May 25, 2018 at 2:07 PM

To: Marci Beebe <marcib@co.wasco.or.us>

FYI

----- Forwarded message -----

From: **Jill Amery** <jilla@co.wasco.or.us>

Date: Fri, May 25, 2018 at 1:16 PM

Subject: Re: West Travel, Inc. - Your request for status of filed claim by Wasco County

To: "Kathy A. Moody" <kmoody@sussmanshank.com>

Cc: "Susan S. Ford" <sford@sussmanshank.com>, "Janine E. Hume" <jhume@sussmanshank.com>

Thank you for your efforts in finding this documentation, it is greatly appreciated.

Jill

On Fri, May 25, 2018 at 12:56 PM, Kathy A. Moody <kmoody@sussmanshank.com> wrote:

Jill:

Pursuant to our telephone conversation today, attached is a copy of the Trustee's Objection to the Wasco County Claim and the Agreed Order on proofs of claims filed by Multnomah Co., Wasco Co., and Hood River Co. The order allowed the claims as a priority but not a secured claim as the trustee did not liquidate the personal property upon which the counties' claims attached. The West Travel case was an involuntary Chapter 7 bankruptcy filed by creditors.

Also, attached is the email that Susan Ford sent to our three contacts at Multnomah Co., Wasco Co., and Hood River Co., explaining the ending status of the case and no payment for the claims. After payment of the administrative claims for the bankruptcy, there was only \$7,800 remaining and those funds were paid pro-rata to claims for deposits by individuals under 507(a)(7) and the priority claim of the counties were payable under 507(a)(8) so no funds were available for the claims. I have attached the Order approving the final report showing the distribution to the claims.

If you have further questions, please advise.

Have a great holiday weekend.

KATHY A. MOODY

Paralegal

1000 SW Broadway, Suite 1400 | Portland, OR 97205

503.227.1111 *main* | 503.243.1661 x 221 *direct* | 503.248.0130 *fax*

Email | Bio | Web | vCard

SUSSMAN SHANK LLP

ATTORNEYS



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----- Forwarded message -----

From: "Susan S. Ford" <sford@sussmanshank.com>

To: "DeAnna Lainhart" <deanna.lainhart@co.hood-river.or.us>, Lindsay KANDRA <lindsay.kandra@multco.us>, Sandi Borowy <sandi.borowy@co.hood-river.or.us>

Cc: "assessor@co.wasco.or.us" <assessor@co.wasco.or.us>, "Kathy A. Moody" <kmoody@sussmanshank.com>, "Debra L. Roos" <dros@sussmanshank.com>

Bcc:

Date: Thu, 6 Aug 2015 15:59:00 +0000

Subject: RE: West Travel Inc.dba Cruise West

Hi DeAnna,

Sorry for the delay in getting back to you! We analyzed it but then I was tied up in hearings and a vacation, so dropped the ball.

Unfortunately, The final report represents that after disbursement of the estate (including a large secured claim and all but 3 of the allowed 507(a)7 Individual Deposit Claims) there remained a balance of \$142,987.89 in the estate of which \$135,187.89 is being paid for costs of the administration of the case (Trustee, Attorneys, CPAs and Court for costs). This only leaves \$7,800 in the case and that \$7,800 is being paid to the three 507(a)7 individual deposit claims, which are of greater priority than the Counties' claims. No funds remain in the estate for payment to 507(a)8 Priority Unsecured Tax claims. So, after all that, no payment to our clients, Wasco County, Hood River County and Multnomah County. My gratuitous editorial comment here is that this is not the kind of result the bankruptcy system should be proud of, with so much money to administration and so little to creditors.

Please let me know if you have further questions. I am sorry that the outcome was not better for you.

Best regards,

Susan

SUSAN S. FORD

Partner, Business Restructuring & Bankruptcy Group Chair

Sussman Shank LLP
1000 SW Broadway, Suite 1400 | Portland, OR 97205
503.227.1111 *main* | 503.243.1657 *direct* | 503.248.0130 *fax*

Email | Bio | Web | vCard

From: DeAnna Lainhart [mailto:deanna.lainhart@co.hood-river.or.us]
Sent: Monday, July 27, 2015 10:53 AM
To: DeAnna Lainhart <deanna.lainhart@co.hood-river.or.us>; Lindsay KANDRA <lindsay.kandra@multco.us>; Sandi Borowy <sandi.borowy@co.hood-river.or.us>
Cc: Susan S. Ford <sford@sussmanshank.com>; assessor@co.wasco.or.us; Donna R. Albin <dalbin@sussmanshank.com>; Majesta P. Racanelli <mracanelli@sussmanshank.com>
Subject: RE: West Travel Inc.dba Cruise West

Hi again Susan...not to be a bother, but I don't think I heard back on the below email?

Thanks :)

DeAnna

From: DeAnna Lainhart
Sent: Wednesday, July 08, 2015 11:40 AM
To: 'Lindsay KANDRA'; Sandi Borowy
Cc: Susan S. Ford; assessor@co.wasco.or.us; Donna R. Albin; Majesta P. Gruetzmacher
Subject: RE: West Travel Inc.dba Cruise West

Hello Susan,

Can we get an update regarding where we are all at in the West Travel BK? We received a 'Notice of Trustee's final report and application for compensation and deadline to object', I glanced through the many pages and didn't see any county listed. Are we dead in the water? (pun intended haha)

Thanks!

DeAnna

From: Lindsay KANDRA [mailto:lindsay.kandra@multco.us]
Sent: Thursday, November 29, 2012 10:51 AM
To: Sandi Borowy

Cc: Susan S. Ford; assessor@co.wasco.or.us; DeAnna Lainhart; Donna R. Albin; Majesta P. Gruetzmacher
Subject: Re: West Travel Inc.dba Cruise West

as is Multnomah.

On Wed, Nov 28, 2012 at 4:56 PM, Sandi Borowy <sandi.borowy@co.hood-river.or.us> wrote:

Thank you, Susan.

Hood River is good with that arrangement.

Sandi B

From: Susan S. Ford [mailto:Susanf@sussmanshank.com]

Sent: Wednesday, November 28, 2012 4:48 PM

To: Sandi Borowy

Cc: lindsay.kandra@multco.us; assessor@co.wasco.or.us; DeAnna Lainhart; Donna R. Albin; Majesta P. Gruetzmacher; Susan S. Ford

Subject: RE: West Travel Inc.dba Cruise West

All:

I believe Judge Overstreet will permit a telephone appearance for the hearing and we will plan to request that to keep costs down. I estimate the total attorneys fees/costs will range from \$1500-2000. I assume you will want to split it in pro-rata percentages according to the amounts of your claims as we have done for past joint efforts.

I believe I have all the documents I need from you at this time, but will get back in touch if that changes tomorrow. The response deadline is Friday, so we will start work right away!

Please let me know if you have any questions.

Thank you,

Susan

Susan S. Ford

Partner, Chair: Business Litigation

Sussman Shank LLP

1000 SW Broadway, Suite 1400 | Portland, OR 97205

Email | Bio | Web

P: 503.227.1111 | D: 503.243.1657
F: 503.248.0130

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From: Susan S. Ford
Sent: Wednesday, November 28, 2012 11:30 AM
To: 'Sandi Borowy'
Cc: lindsay.kandra@multco.us; assessor@co.wasco.or.us; DeAnna Lainhart; Susan S. Ford; Donna R. Albin; Majesta P. Gruetzmacher
Subject: RE: West Travel Inc.dba Cruise West

Hi All:

Sounds good -- will get back to you with cost estimate and anything we need this afternoon.

Thanks Sandi for coordinating everyone!

Susan

Susan S. Ford
Partner, Chair: Business Litigation
Sussman Shank LLP
1000 SW Broadway, Suite 1400 | Portland, OR 97205
Email | Bio | Web
P: 503.227.1111 | D: 503.243.1657
F: 503.248.0130

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From: Sandi Borowy [mailto:sandi.borowy@co.hood-river.or.us]
Sent: Wednesday, November 28, 2012 9:26 AM
To: Susan S. Ford
Cc: lindsay.kandra@multco.us; assessor@co.wasco.or.us; DeAnna Lainhart
Subject: FW: West Travel Inc.dba Cruise West
Importance: High

Susan –

I have heard from Wasco and Multnomah and they will both participate in the response. Please advise the cost estimate and what you may need from us.

Thank you!

Sandi Borowy

Director of Budget & Finance

Treasurer/Tax Collector

Hood River County

601 State Street

Hood River, OR 97031

office (541)387-6824

fax (541)387-6894

From: Sandi Borowy

Sent: Tuesday, November 27, 2012 8:55 AM

To: 'lindsay.kandra@multco.us'; 'assessor@co.wasco.or.us'

Cc: 'susanf@sussmanshank.com'

Subject: FW: West Travel Inc.dba Cruise West

Importance: High

Hello Wasco Tim and Multnomah Lindsay -

HRC Bankruptcy legal, Susan Ford, contacted us regarding our claim with West Travel, dba Cruise West, which has received an objection (see below). Susan has advised that the claims entered by your counties could have received objections as well.

I would like to know if your counties would like to team up and split cost with Hood River County to have her move forward on behalf of all three counties.

If we would like her to move forward, her response deadline is November 30th and we need to let her know by tomorrow morning November 28th.

Via this email, I am asking Susan to advise us all on the cost estimate.

I have been out of the office with a medical issue, the holiday in the middle creates short notice and I apologize for my delay in getting this to you both.

Thank you for your consideration – have a great week!

Sandi Borowy

Director of Budget & Finance

Treasurer/Tax Collector

Hood River County

601 State Street

Hood River, OR 97031

office (541)387-6824

fax (541)387-6894

From: Susan S. Ford [mailto:Susanf@sussmanshank.com]

Sent: Wednesday, November 21, 2012 11:31 AM

Subject: West Travel Inc.dba Cruise West

I wanted to let you know we received an objection to Hood River County's claim (which was filed in the amount of approx. \$9,000) from the Chapter 7 Trustee in this Seattle case, which we handled for you about a year or so ago. We filed a secured claim for the County; the Trustee is objecting to it on grounds he never took the boat into possession but surrendered it to the secured lender. However, it has always been the County's position that the Debtor remains personally liable for personal property taxes, so we could respond to the Objection on that basis. The response deadline is next Friday, Nov. 30.

We noted in looking at the docket that both Multnomah and Wasco Counties have claims in similar amounts that are subject to objection by the Trustee. Neither Wasco nor Multnomah engaged us on this matter to file the claims for them. Attached are the Objections filed to all three claims.

My question is: do you want us to respond to this or let it go? It would be much more cost-effective for you to have us respond on your behalf if all three Counties share the cost. I am including contact information for Tim Lynn with whom we have worked in the past for Wasco County, and Lindsay Kandra, with whom we currently work at Multnomah County:

lindsay.kandra@multco.us

assessor@co.wasco.or.us

I need to know whether or not you'd like Sussman Shank to be involved by early Wednesday morning, November 28. If so, we'd be happy to get the responses filed by Friday and appear at the hearing -- hopefully the Judge would grant a request to appear by telephone.

Please let me know if you have any questions.

Best regards,

Susan

Susan S. Ford

Partner, Chair: Business Litigation

Sussman Shank LLP

1000 SW Broadway, Suite 1400 | Portland, OR 97205

Email | Bio | Web

P: 503.227.1111 | D: 503.243.1657

F: 503.248.0130

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--

Lindsay Kandra

Assistant County Counsel

Multnomah County Attorney's Office

501 S.E. Hawthorne, Suite 500

Portland, Oregon 97214

Email: lindsay.kandra@multco.us (please note new email)

Phone: 503-988-3138

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**Jill Amery | Assessor/Tax Collector**
ASSESSMENT & TAXjilla@co.wasco.or.us | www.co.wasco.or.us

541-506-2512 | Fax 541-506-2511

511 Washington St. Suite 208 | The Dalles, OR 97058

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Jill Amery | Assessor/Tax Collector
ASSESSMENT & TAXjilla@co.wasco.or.us | www.co.wasco.or.us



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE CANCELLATION OF CERTAIN UNCOLLECTIBLE PERSONAL PROPERTY TAXES

ORDER #18-027

NOW ON THIS DATE, the above-entitled matter having come on regularly to be heard upon the Motion of the Wasco County Attorney for an Order declaring certain taxes upon personal property to be now uncollectible and directing the Tax Collector to cancel said personal property taxes; it appearing to the Board from the Affidavits of Jill F. Amery, Tax Collector for Wasco County, and Kristen Campbell, Attorney for Wasco County, that the taxes in the complaint are wholly uncollectible.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Jill F. Amery, Tax Collector for Wasco County, cancel the taxes listed in the motion on file in this matter, attached hereto, and by this reference incorporated herein, as uncollectible personal property taxes; it is further ordered that this Order be entered in the Journal of the Board of County Commissioners.

DATED this 20th day of June, 2018.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:

Kristen Campbell, County Counsel

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Rod L. Runyon, County Commissioner



MEMORANDUM

SUBJECT: Wholly Uncollectible Taxes Motion

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY WHITE

DATE: 6.14.2018

WHOLLY UNCOLLECTIBLE TAXES MOTION: I move to approve Order 18-027 cancelling certain uncollectible personal property taxes.

May 14, 2018

City of The Dalles
313 Court Street
The Dalles, Oregon 97058

Wasco County Commission
511 Washington Street
The Dalles, Oregon 97058

Dear Mayor Lawrence and Chairman Runyon:

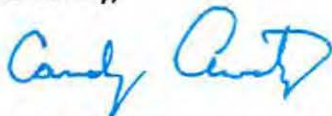
Mid-Columbia Fire & Rescue District and North Wasco County School District support Columbia Gorge Community College's request to the City of The Dalles and Wasco County to help construct a workforce training skills center and campus housing on The Dalles Campus of CGCC.

Our support should not be construed as endorsement of the current process through which enterprise zone funds are allocated. As you are aware, affected tax districts have expressed concerns regarding the allocation process, and these concerns have not yet been resolved. Nevertheless, and pending modification of the allocations process to the satisfaction of all concerned, we recognize that the college's proposal has been presented in keeping with the current process. Since time is of the essence in assuring the college's ability to meet its funding match requirements and cannot be delayed while we await resolution of the allocations process, and since the college's proposal has community-wide value including benefit to each of our taxing districts, we endorse the college's proposal. We base our support upon the following:

- The college lacks facilities to conduct appropriate training in such areas as diesel mechanics; construction trades including electrical, HVAC and carpentry; and fire sciences, to name only a few. The proposed facility will encourage dual enrollment with students of North Wasco County School District and foster a college-going culture in keeping with Legislative direction to "focus on grades 11-14 and the transition between high school and post-secondary education." By expanding career-tech training capacity, the skill center will complement and augment the school district's own facility planning.
- The shortage of attainable housing in our community and region is a significant constraint on our ability, as employers, to recruit, train and retain a skilled workforce. Campus housing would help directly by providing student housing and indirectly by adding a new option for workforce housing. The facility would, for instance, provide six to nine dedicated units for the apprenticeship program of Mid-Columbia Fire & Rescue District.

For these reasons we encourage your approval of the college's request.

Sincerely,



Supt. Candy Armstrong, NWCS D 21



Tom Ashmore, President, MCF&R District